Government of Bombay

BUDGET MEMORANDUM

FOR

1938-39

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

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Government of Bombay

BUDGET MEMORANDUM FOR 1938-39

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STATEMENT A

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, FIGURES OF RECEIPTS AND EXPENDITURE UNDER EACH MAJOR HEAD IN THE YEARS 1934-35, 1935-36, 1936-37 AND BUDGET AND REVISED ESTIMATES FOR 1937-38 AND BUDGET ESTIMATES FOR 1938-39.

AP Bk H 856—1

No. of Account Head.	Heads of Revenue.	*1934-35.	*1935-36.	1936-37	1937-38 (Budget).	1937-38 (Revised).	1938-39 (Budget).
1	2	3	4	5	6	7	8
	Principal Heads of Revenue.						
IV	Taxes on Income other than Corporation tax ...	.....	.....	.....	.....	27,00	25,00
V	Salt	4	3	2	2	2	1
VII	Land Revenue	3,40,86	3,74,35	3,44,32	3,29,25	3,18,98	3,39,84
VIII	Provincial Excise	3,12,13	3,33,47	3,25,29	3,12,69	3,24,00	2,98,00
IX	Stamps	1,39,52	1,42,77	1,46,99	1,39,79	1,50,00	1,42,50
X	Forest	48,31	52,10	47,72	42,06	43,50	40,38
XI	Registration	14,59	15,58	15,05	15,08	15,08	15,08
XII	Receipts under Motor Vehicles Acts ...	12,81	13,41	41,07	37,73	41,49	41,49
XIII	Other Taxes and Duties...	45,39	45,84	48,65	47,33	48,63	47,93
	Total ...	9,13,65	9,77,55	9,69,11	9,23,90	9,68,65	9,50,18
	Irrigation, Navigation, Embankment and Drainage Works.						
XVII	Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept	14,57	11,14	13,45	14,42	16,76	16,95
XVIII	Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept	7,59	7,24	6,61	7,08	7,10	7,03
	Total ...	22,16	18,38	20,06	21,50	23,86	23,98
	Debt Service.						
XX	Interest	.....	.....	93,34	75,71	72,90	73,15
	Civil Administration.						
XXI	Administration of Justice	16,41	16,52	15,01	16,29	13,91	15,49
XXII	Jails and Convict Settlements	3,79	3,96	4,95	4,72	4,78	4,31
XXIII	Police	6,74	6,50	6,85	9,26	9,89	10,14
XXVI	Education	14,71	15,52	14,93	15,14	15,69	14,05
XXVII	Medical	13,44	13,96	14,14	14,00	14,00	14,00
XXVIII	Public Health	19,36	19,16	19,08	18,41	19,25	19,04
XXIX	Agriculture	3,68	3,72	3,79	3,45	3,60	3,40
XXX	Veterinary	28	30	31	27	35	30
XXXI	Co-operation	1,49	2,40	2,16	2,41	2,28	2,52
XXXII	Industries	11	3,57	6,51	5,15	4,14	4,21
XXXVI	Miscellaneous Departments	1,66	1,76	1,83	1,84	1,84	1,82
	Total ...	31,67	37,37	39,56	90,94	39,73	39,28
	Civil Works.						
XXXIX	Civil Works	34,32	30,89	31,98	61,71	46,80	45,15
XLI	Bombay Development Scheme	8,12	6,36	6,84	6,69	6,94	6,81
	Total ...	42,44	37,25	38,82	68,40	53,74	51,96
	Miscellaneous.						
XLIII	Transfers from Famine Relief Fund ...	1,31	1,36	2,05	3,48	6,50	3,34
XLIV	Receipts in aid of Superannuation	8,49	7,70	8,95	7,85	7,85	7,86
XLV	Stationery and Printing...	2,61	2,71	3,62	3,22	3,63	3,54
XLVI	Miscellaneous	3,75	3,73	3,15	3,54	3,42	5,32
	Total ...	16,16	15,50	17,77	18,09	21,40	20,06
	Extraordinary Items.						
LI	Extraordinary Receipts...	4,41	29,39	12,74	1,01	54	42
	Total, Revenue ...			12,41,40	11,99,55	12,30,82	12,09,03

* These are not actually recorded figures in the Accountant General's books, but they have been worked out as accurately as possible from the actuals for the Presidency including Sind.

No. of Account Head.	Heads of Revenue.	*1934-35.	*1935-36.	1936-37.	1937-38 (Budget).	1937-38 (Revised).	1938-39 (Budget).
1	2	3	4	5	6	7	8
	Debt, Deposits and Advances.						
	N.—Public Debt.						
	Permanent Debt				.....	...	...
	Floating Debt				24,00	...	1,50,00
	Loans from the Central Government ...				.....	...	...
	O.—Unfunded Debt.						
	Special loans			(a) 9,12	.....	...	...
	State Provident Funds			(a) 3,27,43	54,50	56,00	56,00
	P.—Deposits and Advances.						
	Famine Relief Fund			1,12	5,33	6,32	4,56
	Transfers from Famine Relief Fund ...			2,74	.....	...	...
	Appropriation for Reduction or Avoidance of Debt			18,14	15,14	32,60	16,61
	Provincial Road Fund			8,98	10,06	19,95	16,40
	Depreciation Reserve Fund—Government Presses			21	22	24	22
	Deposits of depreciation reserves of commercial concerns (Nasik Distillery) ...			1,13	1,20	10,18	1,00
	Deposits of Local Funds			(a) 37,01	3,04,41	3,02,60	3,03,00
	Departmental and Judicial Deposits—Civil Deposits.			(b) 93,05	4,56,26	4,34,54	4,34,54
	Departmental and Judicial Deposits—Other Accounts.			21,91	14,19	3,79	32,44
	Advances repayable			(a) 8	16,49	18,00	17,00
	Permanent Advances			... ..	2	3	3
	Accounts with Foreign Governments and Indian States			.....	5	6	...
	Accounts with the Government of Burma ...			.....	.....	30	30
	Accounts with the Reserve Bank			.....	.....	1,20	1,20
	Suspense Accounts			(a) 1	8,89	2,28,00	1,47,00
	Cheques and Bills			.....	3,29,00	2,86,00	2,86,00
	Departmental and similar Accounts ...			.....	15	1,50	1,50
	Miscellaneous Government Accounts ...			.....	.....	...	...
	R.—Loans and Advances by Provincial Government			75,83	65,25	62,63	64,58
	S.—Remittances.						
	Cash remittances and adjustments between officers rendering accounts to the same Accountant General			.....	1,12,86	12,48,00	13,19,00
	Remittances by Bills			.....	.....	3,90,00	4,21,00
	Adjusting account between Central and Provincial Governments ..			.....	.....	3,57,00	4,03,00
	Inter Provincial suspense account ...			.....	.....	19,00	16,00
	Total, Debt Heads ...			5,96,76	14,18,07	34,77,94	36,91,38
	Total Receipts ...			18,38,16	26,17,62	47,08,76	49,00,41
	Opening balance ...			1,48,22	1,06,16†	1,47,44‡	1,14,67§
	Grand Total ...			19,86,38	27,23,78	48,56,20	50,15,08

* These are not actually recorded figures in the Accountant General's books, but they have been worked out as accurately as possible from the actuals for the Presidency including Sind.

(a) Represents adjustments in connection with the scheme for decentralisation of balances *vide* Appendix.

(b) Includes 92,52 on account of adjustments in connection with decentralisation of balances *vide* Appendix.

† This is exclusive of (a) about 60 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (b) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities, (c) 30 lakhs, minimum deposit with the Reserve Bank of India, (d) 14 lakhs, treasury balance and (e) about 5 lakhs of Provincial Road Fund invested in treasury bills.

‡ This is exclusive of (a) about 59 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (b) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities and (c) about 5 lakhs of Provincial Road Fund invested in treasury bills.

§ This is exclusive of (a) about 60 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (b) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities and (c) about 8 lakhs of Provincial Road Fund invested in treasury bills.

No. of Account Head.	Heads of Expenditure.	1934-35*.	1935-36*.	1936-37.	1937-38 (Budget).	1937-38 (Revised).	1938-39 (Budget).
1	2	3	4	5	6	7	8
	Direct Demands on Revenue.						
7	Land Revenue	46,15	46,79	46,93	46,03	46,74	65,73
8	Provincial Excise	42,54	39,88	41,49	39,62	40,08	41,27
9	Stamps	1,87	1,85	1,98	1,98	2,02	1,97
10	Forest	28,25	29,15	29,01	27,91	27,86	27,02
11	Registration	5,44	5,59	5,68	5,66	5,66	5,61
12	Charges on account of Motor Vehicles Acts ...	1,04	1,05	17,88	15,17	17,21	18,20
13	Other Taxes and Duties	16,06	14,63	17,22	18,10	18,07	12,39
	Total ...	1,41,35	1,38,94	1,60,19	1,54,47	1,57,14	1,72,24
	Irrigation Revenue Account.						
17	Interest on Works for which capital accounts are kept—Irrigation Works.			41,89	42,02	41,64	41,73
18	Other Revenue Expenditure financed from Ordinary Revenues—						
	A. Irrigation Works (P. W.)	4,15	4,04	4,23	3,22	3,22	3,66
	B. Navigation, Embankment and Drainage Works (P. W.).	53	56	53	49	49	49
	A. Irrigation Works (Civil)	3	1	1,55	62	10,17	20,86
18 (1)	Other Revenue Expenditure financed from Famine Fund.	53	54	.....			
19	Construction of Irrigation, Navigation, Embankment and Drainage Works.	.....	.....	.....	1	1	1
	Total ...	5,24	5,15	48,20	46,37	55,53	66,30
	Debt Services.						
22	Interest on Debt and other obligations			1,44,31	1,23,25	1,05,50	1,20,08
23	Appropriation for Reduction or Avoidance of Debt ...			18,14	4,21	20,09	6,32
	Total ...			1,62,45	1,27,46	1,25,59	1,26,40

* These are not actually recorded figures in the Accountant General's books, but they have been worked out as accurately as possible from the actuals for the Presidency including Sind.

No. of Account Head.	Heads of Expenditure.	1934-35*.	1935-36*.	1936-37.	1937-38 (Budget).	1937-38 (Revised).	1938-39 (Budget).
1	2	3	4	5	6	7	8
	Civil Administration.						
25	General Administration	97,93	1,01,87	1,04,97	1,01,64	1,02,95	80,50
27	Administration of Justice	58,88	61,06	62,19	62,42	62,58	67,17
28	Jails and Convict Settlements	16,74	16,96	18,04	16,85	17,38	16,59
29	Police	1,39,88	1,41,32	1,42,76	1,40,98	1,42,08	1,41,88
30	Ports and Pilotage	5	5	5	6	5	5
36	Scientific Department	90	90	96	1,06	1,06	1,03
37	Education	1,53,35	1,54,00	1,59,98	1,61,18	1,63,70	1,91,15
38	Medical	41,17	41,39	41,79	43,43	43,82	45,91
39	Public Health	24,34	22,87	22,60	31,98	29,83	32,03
40	Agriculture	12,89	14,20	13,76	14,14	14,21	14,83
41	Veterinary...	3,54	3,83	3,90	4,08	4,00	4,11
42	Co-operation	5,46	5,61	6,08	6,57	6,53	6,90
43	Industries...	4,78	5,99	6,57	9,35	8,37	11,63
47	Miscellaneous Departments	5,58	6,23	7,11	7,52	7,84	8,26
	Total ...	5,65,49	5,76,28	5,90,76	6,01,26	6,09,40	6,22,04
	Civil Works.						
50	Civil Works	78,16	85,83	1,07,20	1,46,15	1,25,26	1,13,08
52	Bombay Development Scheme	3,31	3,41	3,68	3,98	3,95	5,99
	Total ...	81,47	89,24	1,10,88	1,50,13	1,29,21	1,19,07
	Miscellaneous.						
54	Famine—						
	A. Famine Relief	2	7	2,05	3,48	6,50	3,34
	B. Transfers to Famine Relief Fund	.....	.....	...	3,10	3,79	2,48
55	Superannuation Allowances and Pensions	97,94	1,01,74	1,07,52	1,14,17	1,12,28	1,16,20
55-A	Commutation of Pensions financed from ordinary revenues.	12	10	6	4	4	8
56	Stationery and Printing	10,17	10,95	12,40	10,62	12,54	12,14
57	Miscellaneous	7,76	8,59	6,39	6,90	7,95	9,51
	Total ...	1,16,01	1,21,45	1,28,42	1,38,31	1,43,10	1,43,75

* These are not actually recorded figures in the Accountant General's books but they have been worked out as accurately as possible from the actuals for the Presidency including Sind.

No. of Account Head.	Heads of Expenditure.	1934-35. *	1935-36. *	1936-37.	1937-38 (Budget).	1937-38 (Revised).	1938-39 (Budget).
1	2	3	4	5	6	7	8
	Extraordinary Items.						
68	Extraordinary Charges	1,25	30	17	8	23	4
	Total Expenditure charged to revenue ...			12,01,07	12,18,08	12,20,20	12,49,84
	Capital Account not charged to Revenue.						
68	Construction of Irrigation, Navigation, Embankment and Drainage Works	5,12	4,46	2,59	2,55	2,55	3,44
70	Capital outlay on improvement of Public Health ...	35	1,00	1,75	1,52	75	1,63
80	Bombay Development Scheme	−75	5,08	10,02	7,65	3,29	4,77
81	Civil Works not charged to Revenue	33	3	8	4	4	...
83	Payments of Commuted value of Pensions	9,13	5,73	4,26	5,37	7,95	4,49
85	Payments to Retrenched Personnel	−31	−55	−46	−54	−54	−20
	Total ...	13,87	15,75	18,19	16,59	14,04	14,13
	Debt, Deposits and Advances.						
	N.—Public Debt.						
	Permanent debt			5,98	.....	75	...
	Floating debt			.....	24,00	...	1,50,00
	Loans from the Central Government			(b) 4,85,63	57,30	74,76	60,13
	O.—Unfunded Debt.						
	State Provident Funds			.....	29,88	34,72	35,00
	P.—Deposits and Advances.						
	Famine Relief Fund			64,87	5,38	6,65	4,56
	Appropriation for Reduction or Avoidance of Debt ...			.....	.....	...	...
	Provincial Road Fund...			4,74	13,29	24,19	16,40
	Depreciation Reserve Fund—Government Presses ...			21	46	53	50
	Deposits of depreciation reserves of commercial concerns (Nasik Distillery)			15	5	10,03	7
	Deposits of Local Funds			.....	3,08,47	3,04,00	3,00,00
	Departmental and Judicial Deposits—Civil Deposits ...			53	4,54,34	4,34,54	4,34,54
	Do. —Other Accounts ...			23,81	58,24	41,55	39,66
	Advances repayable			(a) 90	16,69	18,00	17,00
	Permanent advances			(a) 3,17	4	6	4
	Accounts with Foreign Governments and Indian States...			(a) 5	.....	...	...
	Accounts with the Government of Burma			.....	.....	30	30
	Accounts with the Reserve Bank			.....	.....	120	1,20
	Suspense Accounts			.....	8,85	2,28,00	1,47,00
	Cheques and Bills			.....	3,27,92	2,86,00	2,86,00
	Departmental and similar accounts			(a) 5	60	1,50	1,50
	Miscellaneous Government account			.....	10,93	12,51	10,29
	R.—Loans and Advances by Provincial Government			(c) 29,59	8,46	14,00	15,91
	S.—Remittances.						
	Cash remittances and adjustments between officers rendering accounts to the same Accountant General ...			.....	1,12,08	12,48,00	13,19,00
	Remittances by Bills			.....	.....	3,90,00	4,21,00
	Adjusting account between Central and Provincial Governments			.....	.....	3,57,00	4,03,00
	Inter-Provincial Suspense Account			.....	.....	19,00	16,00
	Total, Debt Heads ...			6,19,68	14,36,98	35,07,29	36,79,10
	Total, Capital and Debt Heads ...			6,37,87	14,53,57	35,21,33	36,93,23
	Total, Disbursements ...			18,38,94	26,71,65	47,41,53	49,43,07
	Closing Balance ...			†1,47,44	‡52,13	§1,14,67	‖72,01
	Grand Total ...			19,86,38	27,23,78	48,56,20	50,15,08

* These are not actually recorded figures in the Accountant General's books, but they have been worked out as accurately as possible from the actuals for the Presidency including Sind.

(a) Represents adjustments in connection with the scheme of decentralisation of balances, *vide* Appendix.

(b) Includes 4,02,06 representing the adjustments on account of the cancellation of debt (*vide* Appendix) in terms of paragraph 8 of the G.I., F.D., Resolution No. D. 1214-Ref., dated 26th March 1937, on the Niemeyer Report published at pages 570 to 577 of the *Bombay Government Gazette*, Part I, dated 1st April 1937.

(c) Includes 15,94 on account of adjustment in connection with the scheme of decentralisation of balances, *vide* Appendix.

† This is exclusive of (*a*) about 59 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (*b*) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India securities and (*c*) about 5 lakhs of Provincial Road Fund invested in treasury bills.

‡ This is exclusive of (*a*) about 62 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (*b*) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India securities, (*c*) 30 lakhs, minimum deposit with the Reserve Bank of India, (*d*) 14 lakhs, treasury balance and (*e*) about 5 lakhs of Provincial Road Fund invested in treasury bills.

§ This is exclusive of (*a*) about 60 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (*b*) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India securities and (*c*) about 8 lakhs of Provincial Road Fund invested in treasury bills.

‖ This is exclusive of (*a*) about 62 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (*b*) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India securities and (*c*) about 9 lakhs of Provincial Road Fund invested in treasury bills.

STATEMENT B.

ESTIMATE OF EXPENDITURE ON CAPITAL ACCOUNT.

[In thousands of rupees]

	Total estimated cost of works included in 1938-39 Budget stimates.			Expenditure up to 31st March 1937.	Estimated Expenditure in		Balance required in future.
	Works in progress.	New works.	Total.		1937-38.	1938-39.	
1	2	3	4	5	6	7	8
Irrigation Works ...	4,89,34	84	*4,90,18	4,80,76	2,30	2,60	4,52
80, Bombay Development Scheme .	7,23,06	...	7,23,06	6,06,77	†6,24	†6,80	† ‡1,03,25
Other Works ...	5,42	1,08	6,50	1,51	27	1,68	3,09
Total ...	12,17,82	1,92	12,19,74	10,89,04	8,81	11,08	1,10,86

Note.—The statement includes all capital expenditure whether met from (*a*) loan or (*b*) from ordinary balances except expenditure under "83, Payments of commuted value of pensions".

* This does not include the cost of drainage schemes in Sugar Factory areas, as the expenditure incurred or to be incurred on these schemes is to be recouped from the companies.

† These figures do not take into account the anticipated receipts of a capital nature which are taken in reduction of the expenditure under this head.

‡ For details, *vide* paragraph 235.

STATEMENT C.

STATEMENT OF OUTSTANDING DEBT.

(In thousands of Rupees).

Head.	Total outstanding on 1st April 1937.	To be borrowed in 1937-38.	To be repaid in 1937-38.	Total outstanding on 31st March 1938.	To be borrowed in 1938-39.	To be repaid in 1938-39.	Total outstanding on 31st March 1939.
1	2	3	4	5	6	7	8
I. Consolidated Debt—							
(*a*) Government share ...	18,41,52	.....	26,18	18,15,34	.....	12,32	18,03,02
(*b*) Share of the Bombay Municipal Corporation, viz. three long-dated loans of the Improvement Trust.	4,12,34	.....	6,42	4,05,92	.....	4,29	4,01,63
Total, Consolidated Debt ...	22,53,86	.....	32,60	22,21,26	.....	16,61	22,04,65
II. Treasury Bills	.....	.....	.....	.....	1,50,00	1,50,00	.....
III. Loans to Bombay Municipal Corporation.	10,60,76	.....	42,16	10,18,60	.....	43,52	9,75,08
Total ...	33,14,62	.....	74,76	32,39,86	1,50,00	2,10,13	31,79,73
Net debt on Government account (i. e. items I (*a*) and II).	18,41,52	.....	26,18	18,15,34	1,50,00	1,62,32	18,03,02

STATEMENT D.

STATEMENT OF DEBT CHARGES.

(In thousands of rupees)

	Budget estimate, 1937-38.			Revised estimate, 1937-38.			Budget estimate, 1938-39.		
	Interest.	Principal.	Total.	Interest.	Principal.	Total.	Interest.	Principal.	Total.
Total debt charges included in the budget	1,69,41	57,30	2,26,71	1,51,16	74,76	2,25,92	1,66,10	60,18	2,26,28
Debt charges paid by local bodies in Bombay City and passed on to the Government of India ...	67,17	46,40	1,13,57	64,89	48,58	1,13,47	64,92	47,81	1,12,73
Net debt charges borne by provincial revenues	1,02,24	10,90	1,13,14	86,27	26,18	1,12,45	1,01,18	12,32	1,13,50

SCHEDULE OF DEMANDS FOR GRANTS FOR THE YEAR 1938-39 SUBMITTED FOR THE VOTE OF THE LEGISLATIVE ASSEMBLY.

[Figures in thousands of rupees.]

Number of demand.	Minister in charge.	Service or Administration to which demand relates.	Head of Account.	Amount.
		A.—Expenditure from Revenue.		
1	Hon'ble the Minister for Revenue, Rural Development and Agriculture.	Land Revenue	7, Land Revenue	60,14
2	Hon'ble the Minister for Health (Medical, Public Health and Excise).	Provincial Excise	8, Provincial Excise	84,05
3	Hon'ble the Minister for Revenue, Rural Development and Agriculture.	Stamps	9, Stamps	1,97
4	Do. ...	Forest	10, Forest	22,56
5	Do. ...	Registration	11, Registration	5,61
6	Hon'ble the Minister for Home Department (and Legal).	Charges on account of Motor Vehicles Acts.	12, Charges on account of Motor Vehicles Acts.	2,42
7	Hon'ble the Minister for Revenue, Rural Development and Agriculture.	Other Taxes and Duties	13, Other Taxes and Duties	12,39
8	Hon'ble the Minister for Public Works.	Irrigation (including Working Expenses) ...	"XVII.—*Deduct*—Working Expenses," "18—Other revenue expenditure financed from ordinary revenues," and "19—Construction of Irrigation etc. Works".	32,51
9	Hon'ble the Minister for Finance.	General Administration	25, General Administration ...	61,06
10	Hon'ble the Minister for Home Department (and Legal).	Administration of Justice	27, Administration of Justice ...	46,78
11	Do. ...	Jails and Convict Settlements	28, Jails and Convict Settlements ...	15,23
12	Do. ...	Police	29, Police	1,32,66
13	Hon'ble the Minister for Revenue, Rural Development and Agriculture.	Ports and Pilotage	30, Ports and Pilotage	1
14	Hon'ble the Prime Minister.	Scientific Departments	36, Scientific Departments	1,03
15	Do. ...	Education	37, Education	1,84,22
16	Hon'ble the Minister of Health (Medical, Public Health and Excise).	Medical Services	38, Medical	40,81
17	Do. ...	Public Health	39, Public Health	30,06
18	Hon'ble the Minister for Revenue, Rural Development and Agriculture.	Agriculture	40, Agriculture	13,55
19	Do. ...	Veterinary Services	41, Veterinary	3,83
20	Do. ...	Co-operation	42, Co-operation	6,39
21	Hon'ble the Minister for Local Self-Government (and Miscellaneous).	Industries	43, Industries	11,63
22	Hon'ble the Prime Minister.	Miscellaneous Departments	47, Miscellaneous Departments ...	7,23

Number of demand.	Minister in charge.	Service or Administration to which demand relates.	Head of Account.	Amount.
		A.—Expenditure from Revenue—*contd.*		
23	Hon'ble the Minister for Public Works.	Civil Works	50, Civil Works	(*a*) 1,11,44
24	Do. ...	Bombay Development Scheme	52, Bombay Development Scheme ...	5,25
25	Hon'ble the Minister for Revenue, Rural Development and Agriculture.	Famine	54, Famine	3,34
26	Hon'ble the Minister for Finance.	Superannuation Allowances and Pensions ...	55, Superannuation Allowances and Pensions.	87,56
27	Do. ...	Commutation of pensions financed from ordinary revenues.	55A, Commutation of pensions financed from ordinary revenues.	6
28	Hon'ble the Minister for Local Self-Government and Miscellaneous).	Stationery and Printing	56, Stationery and Printing ...	12,14
29	Do. ...	Miscellaneous	57, Miscellaneous	9,51
30	Hon'ble the Minister for Finance.	Extraordinary Charges	63, Extraordinary Charges	4
		B.—Expenditure charged to Capital.	Total ...	9,55,63
31	Hon'ble the Minister for Public Works.	Irrigation	68, Construction of Irrigation, etc. Works...	2,36
32	Hon'ble the Minister for Health (Medical Public Health and Excise).	Public Health	70, Capital Outlay on improvement of Public Health.	1,58
33	Hon'ble the Minister for Public Works.	Bombay Development Scheme ...	80, Bombay Development Scheme ...	4,73
34	Hon'ble the Minister for Finance.	Payments of commuted value of pensions ...	83, Payments of commuted value of pensions.	4,11
			Total ...	12,78
		C.—Expenditure under Debt, Deposits and Remittance Heads.		
35	Hon'ble the Minister for Finance.	Advances repayable	Advances repayable	2,84
36	Do. ...	Loans and Advances bearing interest ...	Loans and Advances by Provincial Government.	15,91
			Total ...	18,75

(*a*) This demand is made up as shown below :—

50, Civil Works			1,06,75
XVII—*Deduct*—Working Expenses—			
Establishment	2,53		
Tools and Plant	10	2,63	
18, Other Revenue Expenditure—			
Establishment	56		
Tools and Plant	4	60	
52, Bombay Development Scheme—			
Establishment	56		
Tools and Plant	4	60	
68, Construction of Irrigation, etc. Works—			
Establishment	80		
Tools and Plant	6	86	
81, Civil Works—Provincial—			
Establishment			
Tools and Plant		...	
			1,11,44

INTRODUCTORY NOTE.

1. In my Introductory Note to the Budget Memorandum for the current year I gave an analysis of the financial position of the Government of Bombay on the 1st of April 1937, the date of introduction of provincial autonomy. This analysis was of a preliminary character as the final accounts of the year 1936–37 were not available when the note was compiled. As these accounts are now available Honourable Members may find it useful if I give here a final analysis of the position on 1st April 1937.

2. The opening cash balance on 1st April 1937 was 147·44 lakhs consisting of the following items :—

		Lakhs of rupees.
1.	Central Road Development Account ..	41·29
2.	Provincial Road Fund	4·24
3.	Press Depreciation Reserve Fund ..	1·69
4.	Nasik Distillery Depreciation Fund ..	5·05
5.	Undischarged B. D. Loan	2·47
6.	Other accounts (grants received for specific purposes)	4·36
7.	Balance with Reserve Bank and Treasuries ..	44·00
8.	Loan saving	—18·75
9.	Free balance	63·09

Items 1 to 6 were earmarked balances.

Item 7 consisted of 30 lakhs deposited with the Reserve Bank of India in consideration of their being the bankers of Government. Under the agreement with the Bank it is always necessary to maintain a minimum of 30 lakhs or such other figure as may be decided upon in future. The other 14 lakhs included in item 7 consisted of treasury balance, namely till money which, although the property of Government, cannot be regarded as free money, as there must always be some money in the treasury for current purposes. The meaning of item 8 is that instead of borrowing loans for capital purposes we had utilised our own balances for these purposes in previous years. The free balance consisted of a revenue surplus of 40·33 lakhs pertaining to the year 1936–37 and 22·76 lakhs consisting of surpluses in the Provincial Loan and Advance Account.

3. In addition to the above balance Government had on the 1st April 1937, 59 lakhs of Government of India securities belonging to the Famine Relief Fund and 12½ lakhs of securities belonging to the Nasik Distillery Depreciation Reserve Fund. There were also Treasury Bills to the extent of 4·74 lakhs belonging to the Provincial Road Fund.

4. The debt position was as follows. As a result of the decentralisation of balances, which has been described in some detail in the Introductory Note to the current year's Budget Memorandum, the Government of Bombay owed to the Government of India a debt amounting to 33·15 crores. Out of this 10·61 crores were loans which had been passed on to the Bombay Municipal Corporation and are therefore the responsibility of the municipal tax-payer in Bombay City. The balance amounting to 22·54 crores is the consolidated debt which Government have to return to the Government of India in equated instalments over a period of 45 years at 4½ per cent. Out of this consolidated debt, however, a sum of 4·12 crores consists of loans advanced to the late Improvement Trust and is therefore being repaid by the Bombay Municipal Corporation. These loans have been consolidated with Government loans because they are long-dated. The total debt liability of the general tax-payer in this Province amounted therefore to 18·42 crores, repayable over a period of 45 years. The annual debt charges of the Government share of the consolidated debt are nearly one crore of rupees. In addition to this we took over additional liability in respect of provident funds, endowment funds etc. to the extent of 4·66 crores which will have to be repaid on some future date. These funds have been shown in detail in the appendix to this volume.

5. The Government share of the consolidated debt consisted of the following items :—A sum of 7·44 crores was outstanding on account of the Bombay Development Scheme, which has proved a costly financial failure. 4·62 crores were on account of irrigation works which also impose a burden on the tax-payer, as the net receipts are less than the interest charges. A sum of 4·89 crores was on account of P. W. D. works such as buildings, bridges, and water works. The balance of 1·47 crores represented advances taken for financing the Provincial Loans and Advance Account. The assets of Government against this debt consisted of liabilities by cultivators, by minor municipalities, co-operative housing societies, etc., who had borrowed loans from Government.

6. The total debt liability of Government is about 1½ times the annual revenue of Government and the debt charges amount to roughly 9 per cent. of the annual revenue.

7. *Budget and Revised Estimates for 1937–38.*—The budget estimates for the current year contemplated a revenue deficit of just over 18½ lakhs. The revised estimates show a revenue surplus of 10½ lakhs. The following are the main items contributing to the betterment :—

Receipts—

(1) Taxes on Income other than Corporation Tax .. +27 lakhs.

This figure represents a share of the Government of Bombay in the income-tax receipts of the Central Government allocated on the basis of the Niemeyer Report. It was at one time hoped that the figure would be larger, but the railway returns have recently proved disappointing and it is understood that we are unlikely to receive more than 27 lakhs.

(2) Land Revenue .. —10·3 lakhs.

The worsening of 10·3 lakhs in comparison with the budget estimate is due to the fact that Bijapur has had a second year of scarcity and Government have given suspensions and remissions on a more liberal scale this year than in the past.

(3) Provincial Excise .. .. .. +11·31 lakhs.

The budget estimates which were based on the depressed conditions of last year have been found from the current year's actuals to be too low.

(4) Stamps .. .. +10·21 lakhs.

The increase is due to unexpected windfalls in Bombay City.

Expenditure—

(5) Expenditure under "Education" .. +7·52 lakhs.

This increase is due mainly to the payment of arrears of primary education grants to the Ahmedabad Municipality and to the non-realisation of the lump cut.

8. On the basis of the eight-monthly estimates the current year is expected to close with a cash balance of 114·67 lakhs, consisting of the following items :—

	Lakhs of rupees.
Famine Relief Fund	—0·33
Central Road Development Account	6·29
Press Depreciation Reserve Fund	1·40
Nasik Distillery Depreciation Fund	5·20
Undischarged B. D. Loan	1·72
Other accounts (grants received for specific purposes)	1·60
Other debt heads (including Providents Funds) ..	19·91
Loan saving	—38·88
Balance with Reserve Bank and Treasuries ..	44·00
Free balance	73·76

The free balance consists of 22·81 lakhs on account of surplus in the Provincial Loans and Advance Account and 50·95 lakhs consisting of the revenue surplus of 1936–37 and the estimated revenue surplus of the current year.

9. *Budget Estimates for 1938–39.*—The transactions of the next year are estimated to be as follows :—

	Lakhs of Rupees.
Revenue Receipts	1209·03
Revenue Expenditure	1249·84
Revenue deficit	40·81
Debt Head Receipts	3691·38
Capital and Debt Head Disbursements ..	3693·23
Capital and Debt Head deficit	1·85
Closing balance	72·01

10. In comparison with the revised estimates of the current year the important changes included in next year's estimates are the following :—

Receipts—

	Lakhs of rupees.	
Land Revenue	+21	Due to expectation of a normal season.
Excise	—26	Due to prohibition policy.
Stamps	—7½	Current year's receipts included some windfalls not expected next year.

Expenditure—

Other revenue expenditure ..	+10½	Additional provision for minor irrigation works.
Education	+22½	Mainly for new educational schemes.
Civil Works	—12	Mainly due to absence of provision for scarcity works and reduced debit of establishment etc. charges on *pro-rata* distribution.

The following are the more important of the new schemes for which provision has been entered in the next year's budget :—

Item.	Expenditure in lakhs of rupees.	
(1) Prohibition	30·00	(27·4 fall in receipts and 2·6 increased expenditure)
(2) New schemes of educational expansion and improvement under consideration	24·00	
(3) Grant for village water supply ..	10·00	
(4) Improvement of rural health, especially by encouraging medical men to settle in villages	2·00	
(5) Construction of new minor irrigation works	12·50	

Item.	Expenditure in lakhs of rupees.
(6) Village Panchayats. (For holding elections to Village Panchayats and for giving them grants-in-aid so as to set them up on their feet) ..	4·00
(7) Provision of open spaces round village sites	1·00
(8) Experiments in artificial silk ..	0·71
(9) Ayurvedic and Unani teaching ..	0·80
(10) Fishing in high seas by a steam launch	0·52
(11) "Bunding" classes	0·40
(12) Preliminary investigations into the possibility of manufacturing pencils and paper pulp ..	0·20
(13) Education, medical aid and other forms of social amenities for industrial labour ..	1·00
(14) Industrial survey of the Province through a Committee ..	0·25
(15) Loans to small industries ..	5·00

The deficit of 40·81 lakhs is due purely to non-recurrent expenditure on new items included in the budget. This expenditure will be met from the opening balance for next year. There will be no borrowing except Treasury Bills to be repaid during the year.

11. On the basis of the eight-monthly revised estimates of the current year and the budget estimates of next year the final closing balance at the end of 1938–39 is expected to be as follows :—

	Lakhs of rupees.
Press Depreciation Reserve Fund	1·12
Nasik Distillery Depreciation Fund	6·13
Undischarged B. D. Loan	1·72
Other Accounts (grants received for specific purposes)	0·67
Other debt heads (including provident funds, etc.)	43·90
Loan saving	— 59·01
Balance with Reserve Bank and Treasuries ..	44·00
Free balance	33·48
Closing balance ..	72·01

The closing balance includes 23·67 lakhs of surplus in the Provincial Loans and Advance Account.

12. *Taxation in 1938–39.*—The budget estimates have been framed on the assumption that the Bombay Finance Act of 1932, which is now in force, and the Bombay District Tobacco Act of 1933, will be continued. These Acts expire on the 31st March 1938, and the necessary Bills for continuing them will be placed before the Legislature in due course.

H. V. R. IENGAR,
Financial Secretary to Government.

11th February 1938.

MEMORANDUM IN EXPLANATION OF THE FIGURES UNDER EACH MAJOR HEAD OF REVENUE AND EXPENDITURE.

IV, Taxes on Income other than Corporation Tax.

	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Share of taxes on income	....	....	27,00	25,00

1. Under section 138 (1) of the Government of India Act, 1935, taxes on income other than agricultural income shall be levied and collected by the Federation, but a prescribed percentage of the net proceeds in any financial year of any such tax, except in so far as those proceeds represent proceeds attributable to Chief Commissioners' Provinces or to taxes payable in respect of Federal emoluments, shall not form part of the revenues of the Federation, but shall be assigned to the Provinces and to the Federated States, if any, within which that tax is leviable. The Government of India (Distribution of Revenues) Order, 1936, has accordingly fixed the prescribed percentage at 50 and the share of the Government of Bombay at 20 per cent. of the prescribed percentage. When the budget estimates of the current year were framed, it was not anticipated that there would be any surplus available for distribution this year, but in view of the unexpected improvement in Railway receipts, the Government of India have intimated that the Bombay share is likely to be 27 lakhs this year. Their estimate of our share next year is 25 lakhs.

V, Salt.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Share of net proceeds assigned to Provinces ..	2	2	2	1

2. The Salt (Additional Import Duty) Act, 1931, is in force up to April 30th, 1938. The share of the net proceeds creditable to this Government is adjusted according to the calendar year. The amount of 2 creditable up to the end of December 1937 has been taken into account in the budget and revised estimates of the current year. It is estimated that the share creditable to this Government next year will be 1 for the period from 1st January 1938 to 30th April 1938, when the present Act expires.

VII and 7, Land Revenue.

Revenue.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
(1) Ordinary Revenue	3,43,08	3,30,78	3,20,78	3,40,00
(2) Sale proceeds of waste lands and redemption of land tax	1,33	1,66	1,66	1,75
(3) Recoveries on account of survey and settlement charges	2,34	2,50	2,37	2,16
(4) Recoveries of overpayments	5	7	7	6
(5) Collection of payments for services rendered ..	53	36	36	42
(6) Miscellaneous	4,88	4,80	4,80	4,75
	3,52,21	3,40,17	3,30,04	3,49,14
Deduct—Land Revenue due to Irrigation ..	—5,58	—6,12	—6,06	—5,98
Total, Land Revenue ..	3,46,63	3,34,05	3,23,98	3,43,16
Deduct—Refunds ..	—2,31	—4,80	—5,00	—3,32
Total ..	3,44,32	3,29,25	3,18,98	3,39,84

Expenditure.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
(1) Charges of Administration	18,60	18,48	18,51	25,43
(2) Survey and Settlement	99	98	1,01	1,01
(3) Land Records	12,63	12,65	12,57	25,13
(4) Assignments and Compensations	14,34	14,14	14,33	13,95
(5) Charges in England	32	41	32	26
(6) Works	4	....	....	....
Lump reduction	....	—50	....	....
Lump cut under "Allowances, Honoraria, etc." ..	....	—5	....	....
Lump cut under "Contingencies"	....	—8	....	....
Total ..	46,92	46,03	46,74	65,78
Charged ..	*14,48*	*14,78*	*14,96*	*5,64*
Voted ..	32,44	31,25	31,78	60,14

Revenue.

3. *Ordinary Revenue.*—The receipts recorded under this head are inclusive of the portion of land revenue due to irrigation which is subsequently transferred to the irrigation heads (XVII and XVIII). The decrease in the revised estimate for 1937–38 compared with the budget estimate is due to (1) the continuance of scarcity in Bijapur, (2) the grant of special remissions and suspensions of land revenue on a more liberal scale than in the past and (3) the loss in grazing fees to the extent of Rs. 1¼ lakhs. This loss is exclusive of the loss of Rs. 5 lakhs in forest grazing revenue. The increase in the budget estimate of 1938–39 compared with the budget and revised estimates of 1937–38 is due to the assumption that next year the season will be normal. The estimate takes into account the special remissions and suspensions sanctioned by Government this year.

4. *Sale proceeds of waste land.*—The receipts are of a fluctuating nature depending upon the demand for land.

5. *Recoveries on account of survey and settlement charges.*—The decrease in the budget estimate of 1938–39 compared with the figure of 1936–37 and the budget and revised estimates of 1937–38 is due to reduced recoveries from city surveys, pot hissa measurement operations and cost of boundary marks recoverable from landholders.

6. *Refunds.*—The increase in the budget and revised estimates for 1937–38 over the figure of 1936–37 is mainly due to the payment of certain amounts to Sardar Biwalkar in satisfaction of the decree of His Majesty's Privy Council regarding his inam villages in the Kolaba district. The increase in the budget estimate of 1938–39 over the figure of 1936–37 is due to refunds of non-agricultural assessment in Vile Parle and Juhu.

Expenditure.

7. The total budget estimate for the major head for 1937–38, after deduction of the lump cuts amounting to 63, stands at 46,03 while the revised estimate comes to 46,74. The increase in the revised estimate compared with the net budget estimate is partly due to the lump reduction of 50 not being realised and partly to increased expenditure under "Assignments and compensations" owing to the payment of past arrears.

8. The increase in the budget estimate of 1938–39 compared with the figure of 1936–37 and the budget and revised estimates of 1937–38 is due to :—

(*a*) inclusion of provisions for new items of expenditure amounting to 1,52 ; and

(*b*) additional transfer of 18,71 to this major head from "25—General Administration—District Administration".

The expenditure on Collectors and their establishments is initially recorded under "25—General Administration—District Administration". At present a part of this expenditure amounting to 15,35 on account of pay, etc., of the Collectors' subordinate establishments doing land revenue work is transferred to "7—Land Revenue—Charges of Administration". With effect from the budget estimate of 1938–39 it has been decided to transfer to "7—Land Revenue" a further portion of the expenditure on account of pay, etc., of officers doing land revenue work amounting to 18,71 (6,25 to the minor head "Charges of Administration" and 12,46 to the minor head "Land Records").

VIII and 8, Provincial Excise.

Revenue.

——	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Country spirits	1,57,44	1,49,25	1,59,37	1,59,00
Country fermented liquor	72,20	70,50	67,75	69,37
Malt liquors	6	9	6	6
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	25,24	25,45	25,50	25,94
Receipts from commercial spirits, including denatured spirits and medicated wines	3,44	3,40	3,40	3,40
Opium	20,85	21,53	20,29	20,38
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	2,20	2,20	2,35	2,24
Hemp and other drugs	19,63	19,48	19,65	19,89
Receipts from distilleries	26,54	24,91	27,67	27,33
Fines, confiscations and miscellaneous	71	79	84	80
Recoveries of overpayments	3	....	3	....
Collection of payments for services rendered	18	12	12	12
Lump reduction	....	−2,00	....	−27,40
Total ..	3,28,52	3,15,72	3,27,03	3,01,13
Deduct—Refunds	−3,23	−3,03	−3,03	−3,13
Total ..	3,25,29	3,12,69	3,24,00	2,98,00

Expenditure.

——	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Superintendence	1,33	1,20	1,24	1,24
District charges	15,24	15,45	15,74	17,89
Distilleries	12,69	12,20	11,28	11,76
Cost of opium supplied to Provincial Excise Department ..	3,64	3,89	3,59	3,47
Compensations	8,59	8,27	8,14	6,89
Charges in England	....	....	5	2
Works	....	....	4	....
Lump reduction	....	−1,00	....	....
Lump cut under "Allowances, Honoraria, etc." ..	....	−8	....	....
Lump cut under "Contingencies"	....	−31	....	....
Total ..	41,49	39,62	40,08	41,27
Charged ..	*7,67*	*7,26*	*7,17*	*7,22*
Voted ..	33,82	32,36	32,91	34,05

Revenue.

9. In pursuance of their policy of prohibition Government have decided to adopt the following measures during the financial year 1938–39 :—

(*a*) Introduction of dry areas in Ahmedabad City and suburbs and three rural areas one in each Division of the Province.

(*b*) Reduction in the number of excise shops.

(*c*) Removal of excise shops from public places to unobjectionable sites by the enforcement of the 100 yards' rule.

(*d*) Closure of excise shops in Bombay City on one pay day in a month.

(*e*) Sale of plain country spirit in sealed bottles in certain areas.

(*f*) Prohibition propaganda.

These measures are estimated to involve a loss of revenue to the extent of Rs. 27·4 lakhs and increased expenditure to the extent of Rs. 2·6 lakhs, a total revenue worsening of Rs. 30 lakhs. As the details are still under consideration at the time of going to Press, the distribution of 27,40 over the different receipt heads has not been shown. The figures shown under these heads represent the receipts that would have accrued if prohibition measures were not attempted ; their total will be reduced by 27,40.

Expenditure.

10. *District charges.*—The increase in the revised estimate of 1937–38 compared with the budget of 1937–38 is due to the preliminary expenditure on training of the additional establishment for "dry areas", which are to be introduced next year in accordance with the policy of prohibition. The large increase in the budget estimate of 1938–39 over the budget and revised estimates of 1937–38 is due to the provision for new items on account of (1) prohibition propaganda, (2) employment of additional staff for "dry areas" and (3) the scheme of selling plain country spirit in sealed bottles in certain areas.

11. *Distilleries.*—The decrease in the revised estimate of 1937–38 compared with the budget estimate is mainly due to reduction in the provision for depreciation of the Nasik Distillery. The decrease in the budget estimate of 1938–39 compared with the budget of 1937–38 is due to (1) absence of the non-recurring provision for the purchase of a boiler and (2) decrease in the provision for depreciation of the Nasik Distillery.

12. *Cost of Opium supplied to Provincial Excise Department.*—The decrease in the revised estimate of 1937–38 compared with the budget of 1937–38 is due to a fall in the issues of opium. The decrease in the budget estimate of 1938–39 is due to reduction in the cost price of opium by 3 annas per seer charged by the Ghazipur Factory.

13. *Compensations.*—The decrease in the budget estimate of 1938–39 compared with the budget and revised estimates of 1937–38 is mainly due to the absence of the provision for the payment of contributions to District Local Boards in lieu of one anna cess on excise revenue. Government have decided to withhold this payment in future.

IX and 9, Stamps.

Revenue.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
A—Non-Judicial.				
Stamp duties on bills of exchange, cheques and other commercial documents	21,70	18,64	24,15	19,96
Sale of other non-judicial stamps	47,88	48,70	52,09	48,62
Duty on impressing documents	3,01	2,43	3,53	2,63
Fines and penalties	25	25	26	20
Miscellaneous	71	25	12	44
Refunds	—60	—75	—73	—67
	72,95	69,52	79,42	71,18
B—Judicial.				
Court fees—				
Court fees realised in stamps	74,80	71,21	71,56	72,10
Refunds	—78	—1,00	—1,03	—84
Fines and penalties	1	6	4	5
Miscellaneous	1	....	1	1
	74,04	70,27	70,58	71,32
Total ..	1,46,99	1,39,79	1,50,00	1,42,50

Expenditure.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
A—Non-Judicial.				
Superintendence	33	34	34	35
Sale of stamps	64	65	67	63
Cost of stamps supplied from Central Stamp Stores ..	22	21	22	21
	1,19	1,20	1,23	1,19
B—Judicial.				
Superintendence	34	34	34	34
Sale of Stamps	35	37	37	35
Cost of stamps supplied from Central Stamp Stores ..	10	10	8	9
	79	81	79	78
	1,98	2,01	2,02	1,97
Lump cut under " Contingencies "	..	—3	....	....
Total—Voted ..	1,98	1,98	2,02	1,97

Revenue.

14. *A—Non-Judicial.*—The current year's revised estimate is higher than the current year's budget estimate by 9,90 and the next year's budget estimate by 8,24. The increase is mainly due to abnormal receipts under "Stamp duties on bills of exchange, cheques, etc.", "Sale of other non-judicial stamps" and "Duty on impressing documents".

15. *B—Judicial.*—The revised estimate for the current year and the budget estimate for the next year are less than the actuals of last year by 3,46 and by 2,72 respectively. The reduction is mainly due to the fall in the receipts from court fees realised in stamps.

Expenditure.

16. The increase in the current year's revised estimate compared with the budget estimate is mainly due to non-realisation of the lump cut of 3 under contingencies.

X and 10, Forest.

Revenue.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Timber and other produce removed from the forests by Government agency	11,38	11,25	10,93	10,46
Timber and other produce removed from the forests by consumers or purchasers	33,66	28,01	32,10	27,12
Drift and waif wood and confiscated forest produce ..	2	2	2	2
Revenue from forests not managed by Government ..	11	14	14	13
Miscellaneous	2,71	2,75	2,75	2,76
Total ..	47,88	42,17	45,94	40,49
Deduct—Refunds	—16	—11	—2,44	—11
Total ..	47,72	42,06	43,50	40,38

Expenditure.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
General Direction	90	80	83	82
Conservancy and works	7,80	7,78	6,84	6,70
Establishments	18,44	18,36	18,35	17,89
Interest on capital outlay	94	38	33	33
Charges in England	94	86	1,02	1,28
Loss or gain by exchange	—1	....	—1	....
Lump cut under "Allowances, Honoraria, etc." ..	....	—6	..	....
Lump cut under "Contingencies"	....	—21	....	....
Total ..	29,01	27,91	27,36	27,02
Charged ..	*5,31*	*4,48*	*4,52*	*4,46*
Voted ..	23,70	23,43	22,84	22,56

Revenue.

17. *Timber and other produce removed from the forests by Government agency.*—The decrease in the current year's revised and the next year's budget estimates, as compared with the current year's budget estimate, is mainly due to the disposal of certain thinning coupes by sale to contractors, instead of by departmental working. The further decrease in the ensuing year's budget estimate, compared with the current year's revised estimate, is due to a reduced quantity of sawn material being available for sale at the Dandeli depot, owing to closure of the sawmill at Mandurli.

18. *Timber and other produce removed from the forests by consumers or producers.*—The increase in the revised estimate, compared with the current year's budget estimate, is due to (*a*) the sale of malki teak coupes in the North Thana division, and (*b*) realization of better prices in all circles from coupes and certain minor products. The ensuing year's budget estimate shows a decrease in comparison with the current year's revised estimate which is mainly due to less receipts from gurcharan coupes and reduced receipts anticipated from royalty trees in malki lands.

19. *Refunds.*—The increase in the revised estimate as compared with the current year's budget estimate is due to the refund of grazing fees recovered by local officers before orders sanctioning their abolition were received by them.

Expenditure.

20. *Conservancy and works.*—The decrease in the current year's revised estimate and the next year's budget estimate as compared with the current year's budget estimate is due (1) to reduction in the number of sleepers to be supplied to the Madras and Southern Mahratta Railway and (2) to the curtailment of departmental exploitation of coupes in the East Kanara Division, as they are now sold standing to the contractors.

21. *Establishments.*—The decrease in the ensuing year's estimate, compared with the budget and revised estimates, is mainly due to (*a*) reduction in the number of appointments in the Indian Forest Service on the retirement of two officers, their places being filled by the appointment of officers in Bombay Forest Service Class I and (*b*) saving in the Indian budget on account of a larger number of officers going on leave out of India, whose leave salaries are provided for under " Charges in England ".

22. *Interest on capital outlay.*—As forest is no longer treated as a commercial department, interest has, since 1937–38, been calculated on forest capital outlay met from loan funds only and not on the total capital outlay whether met from loan or revenue. This accounts for the large variation between the figures for 1936–37 and the subsequent years.

23. *Charges in England.*—The increase in the ensuing year's budget estimate as compared with the current year's estimates is due to increased provision being necessary on account of a larger number of officers proceeding on leave out of India next year.

XI and 11, Registration.

Revenue.

	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Fees for registering documents	14,62	14,62	14,61	14,59
Fees for copies of registered documents	32	32	32	32
Miscellaneous	13	13	13	14
Total ..	15,07	15,07	15,06	15,05
Deduct—Refunds	—2	—4	—3	—2
Total ..	15,05	15,03	15,03	15,03

Expenditure.

	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Superintendence	29	30	35	34
District Charges	5,21	5,23	5,14	5,05
Charges in England	18	17	17	22
Lump cut under "Allowances, Honoraria, etc." ..	....	—1	....	....
Lump cut under "Contingencies	....	—3	....	....
Total—Voted ..	5,68	5,66	5,66	5,61

Expenditure.

24. *District charges.*—The decrease in the revised estimate, compared with the current year's budget estimate, is due to transfer of charges of the office staff of the Inspector General of Registration to "Superintendence" and to reduction in the number of sub-registry karkuns consequent upon the extension of photo-copying system to some of the sub-registry offices. The decrease in the next year's estimate, compared with the current year's revised estimate, is mainly due to smaller provision for contingencies.

25. *Charges in England.*—The increase of 5 in the budget estimate of 1938–39 is due to additional provision for the purchase of stores required on account of the extension of the photo-copying system.

XII and 12A. Receipts and Expenditure under Motor Vehicles Acts.

Revenue.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Receipts under the Indian Motor Vehicles Act ..	4,18	3,75	3,72	3,78
Receipts under the Provincial Motor Vehicles Taxation Act	37,32	34,50	38,22	38,22
Total ..	41,50	38,25	41,94	42,00
Deduct—Refunds	—43	—52	—45	—51
Total ..	41,07	37,73	41,49	41,49

Expenditure.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Charges of collection	1,08	1,35	1,40	1,41
Inspection of motor vehicles	1,02	1,08	1,13	1,13
Compensation to local bodies, etc.	6,80	7,39	7,39	7,39
Other charges	8,98	5,33	7,21	8,15
Charges in England	....	4	8	12
Lump cut under "Allowances, honoraria, etc." ..	....	—1	....	....
Lump cut under "Contingencies"	....	—1	....	....
Total ..	17,88	15,17	17,21	18,20
Charged ..	*15,99*	*12,98*	*14,78*	*15,78*
Voted ..	1,89	2,19	2,43	2,42

Revenue.

26. *Receipts under the Indian Motor Vehicles Act.*—The decrease in the budget estimate and the revised estimate of the current year compared with the accounts of 1936-37 is due to the reduction in the registration and licence fees after the introduction of the Bombay Motor Vehicles Tax Act, 1935. The registration certificates and driving licences, which were issued or expired during 1937-38, have been issued and renewed at the revised rates.

27. *Receipts under the Provincial Motor Vehicles Taxation Act.*—The increase of 90 in the revised estimate of the current year and the budget estimate of the next year compared with the accounts of 1936-37 is due to the increase in the number of motor vehicles.

Expenditure.

28. *Charges of collection.*—The increase in the revised estimate of the current year and the budget estimate of the next year compared with the accounts of 1936 is due to the continuance of the additional establishment sanctioned for Bombay City and the mofussil for the administration of the Bombay Motor Vehicles Tax Act, 1935, as the work in connection with assessment and collection of tax, payment of refunds and other miscellaneous matters has considerably increased.

29. *Inspection of motor vehicles.*—The increase in the revised estimate of the current year and the budget estimate of next year compared with the accounts of 1936-37 is due to the continuance of the additional establishment necessary to cope with the increased work.

30. *Compensation to local bodies.*—The provision for payment of grants-in-aid to local bodies as compensation for the abolition of tolls under section 9 (*1*) (*a*) of the Bombay Motor Vehicles Tax Act, 1935, is made under this head. The increase of 59 in the budget and the revised estimate of the current year is due to the payment of arrears of compensation to certain local bodies for the year 1936-37. As the arrears of compensation due to certain other municipalities are not likely to be paid before the end of 1937-38, the current year's provision has been repeated for next year.

31. *Other charges.*—The provision of the amount transferred to the Provincial Road Fund under section 9 (*4*) of the Bombay Motor Vehicles Tax Act, 1935, is made under this head. It depends upon the receipts under the Act and the cost of collection, including the overhead charges.

XIII & 13, Other Taxes and Duties.

Revenue.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Taxes on luxuries including taxes on entertainments, amusements, betting and gambling	19,72	18,42	18,86	18,53
Receipts from Electricity Duties	10,06	10,00	10,39	10,39
Receipts from Tobacco Duties	18,87	18,91	19,38	19,01
Total ..	48,65	47,33	48,63	47,93

Expenditure.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Collection charges	22	24	24	24
Charges under the Electricity Acts	14	14	14	14
Charges in connection with Tobacco Duties	16,86	17,73	17,69	12,01
Lump cut under "Contingencies"	....	—1	....	....
Total—Voted ..	17,22	18,10	18,07	12,39

Revenue.

32: *Taxes on luxuries, etc.*—The actuals for 1936-37 are higher than the budget estimates for 1937–38 because revenue amounting to about 1,15 which should have been credited in 1935–36 was credited in 1936–37. The increase of 44 in the revised estimate for the current year compared with the budget estimate of the current year is mainly due to anticipated receipts from the cricket carnival and wrestling tournaments.

33. *Receipts from Electricity Duties.*—The increase in the revised estimates of the current year and the budget estimates of the next year compared with the budget estimates of the current year is due to increased consumption of electricity.

34. *Receipts from Tobacco Duties.*—The increase in the revised estimates of the current year compared with the budget estimate of the current year is due to additional receipts expected from the Tobacco Duty (Town of Bombay) Amendment Act, 1932.

Expenditure.

35. *Charges in connection with tobacco duties.*—Provision on account of grant-in-aid payable to the Bombay Municipality out of the receipts realised under the Tobacco Duty (Town of Bombay) Amendment Act, 1932, is included under this head. The budget estimate for the current year is higher than the actuals of 1936–37 since arrears for that year have been provided during the current year. Up to the current year the grant-in-aid payable to the Municipality was equal to the net receipts realised under the Act after deducting collection charges. It has been decided to reduce the grant-in-aid payable during the next year by 5 lakhs. The budget estimate for the next year is lower than the budget and revised estimate of the current year mainly for this reason.

NOTE ON THE SYSTEM OF CAPITAL AND NON-CAPITAL ACCOUNTS OF IRRIGATION WORKS.

36. Irrigation works are divided into two main categories (1) works for which capital accounts are kept and (2) works for which capital accounts are not kept. All irrigation works, of which it is both desirable and possible to maintain accounts on a quasi-commercial basis, are included in the former category and those for which the maintenance of such accounts is unnecessary, either because they produce little or no revenue or because owing to their restricted size, it is not worthwhile examining the returns paid by each individual work, are put in the latter class. The important criterion in the case of a quasi-commercial undertaking is whether the work is remunerative or the reverse and it is, therefore, essential for this class of works to maintain a capital account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined.

37. The works for which capital accounts are kept are first divided to show (A) Irrigation and (B) Navigation, Embankment and Drainage Works separately, each of which is again sub-divided into (1) Productive and (2) Unproductive Works.

38. The initial expenditure on the construction of an irrigation project for which capital account is kept is charged to the capital account of that project and such further expenditure after its completion as is necessary for the full development of the scheme is also added to that account.

39. The capital invested on the work includes (1) direct charges, i.e., cost of works, establishment, tools and plant and pensionary charges, (2) indirect charges, e.g., capitalised value of abatement of land revenue occupied by works and audit charges, and (3) all arrears of simple interest, if any, i.e., balance of total interest over net revenue. This capital cost is commonly known as "sum-at-charge."

40. As soon as a work begins to earn revenue, a Revenue Account is opened for it. The revenue derived from the work is credited to that account and annual maintenance charges are debited to it. The difference between the gross revenue earned and the maintenance charges is the net revenue on the work.

41. Turning to the sub-divisions Productive and Unproductive works, it may be observed that if the net revenue from a capital work is expected to repay after ten years from its completion the annual interest charges on the capital invested, i.e., sum-at-charge, at 6 per cent. or at such other rate as may be fixed by Government from time to time, the work is considered as "Productive". otherwise it is treated as "Unproductive". If any work for which a capital account is kept and which is classed as productive fails at any time after the expiry of ten years from its completion in three successive years to yield the relevant return, it is transferred to the unproductive class. Similarly if a work though classed as unproductive succeeds in yielding for three successive years the relevant return prescribed for a productive work it is transferred to the productive class.

The same principle would apply to all extensions and improvements of an existing work.

42. The capital expenditure on irrigation works is booked in the accounts under one major head, viz., "68, Construction of Irrigation, Navigation, Embankment and Drainage Works". Funds for these works may be provided from ordinary revenues, Famine Fund or from other sources outside the revenue of which the most important is loans, but the expenditure is booked under one major head "68" only. This major head is, however, intended to include only expenditure incurred from sources outside the revenue and it is therefore necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts. There will thus be two deductions in lump sums at the foot of the account of the major head "68", and the amounts thus deducted from this head are booked, without details of works under the major head "19-A—Financed from Famine Relief Fund" and "B—Financed from

ordinary Revenues " according to the source from which funds are provided. The head " 19 ", is therefore, purely a transfer head. The net total of the major head " 68 ", after the deductions above referred to have been made, represents that portion of the capital expenditure on irrigation works which is financed from sources outside the ordinary revenues.

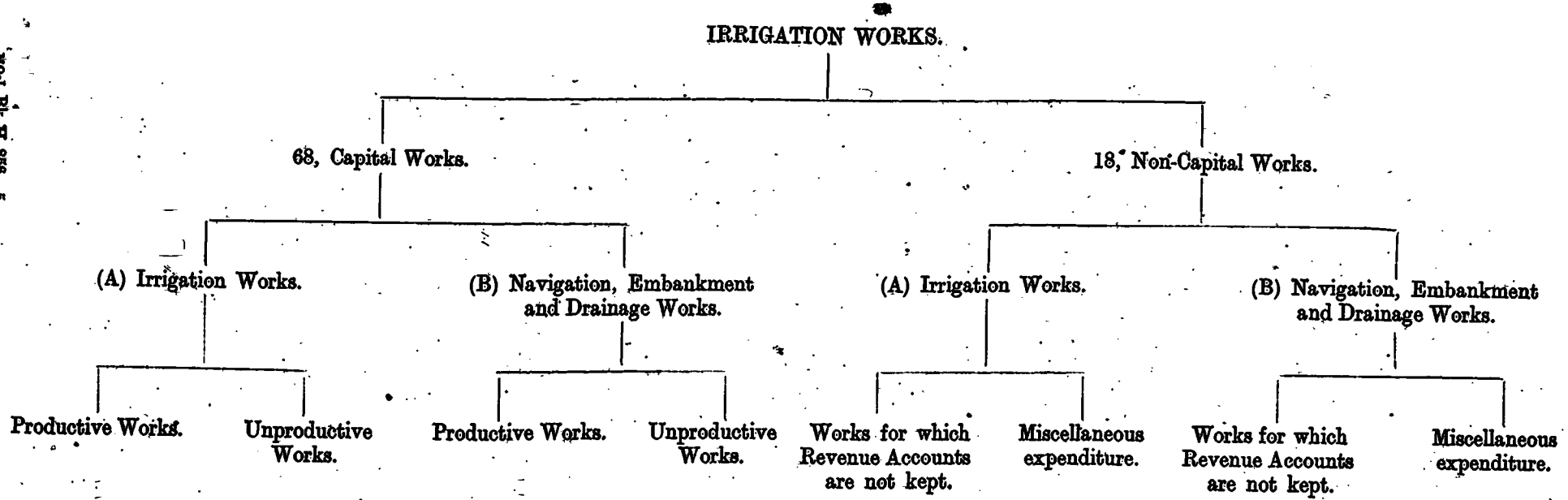
43. The revenue derived from irrigation works for which capital accounts are kept and the annual expenditure on maintenance and working expenses on those works are respectively credited and debited to the revenue account of those works under a separate Revenue head " XVII—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept ", the divisions and sub-divisions of this account also being the same as those under the corresponding capital expenditure head " 68 " mentioned above.

44. In the budget estimates of revenue for Irrigation Works under the above mentioned head " XVII ", the working expenses and maintenance charges of capital works are shown by a *minus* entry under gross revenue in order to show the estimated NET revenue, as the essential matter financial is the net and not gross revenue. Although these working expenses are shown under the receipt head, they are, of course, treated in all respects as ordinary expenditure, they are subject to the same rules and conditions and, as in the case of other outlay, are included in the demand for grants.

45. There is one more *minus* entry to be made in the budget estimates of revenue under the head " XVII " before the net revenue is shown and that is the " refunds of revenue ".

46. The interest on capital expenditure met from ordinary revenues is shown under the head " 17—Interest on works for which Capital Accounts are kept ".

47. With reference to the second division of irrigation works, viz., works for which capital accounts are not kept, it may be observed that this division includes a very large number of works which, while collectively of great importance, are individually too small to make it worthwhile to maintain separate accounts for each. All expenditure upon such works—whether upon the construction of new works or upon extensions or improvements, maintenance or repairs of existing works—is accounted for under one major head " 18—Other Revenue Expenditure ". Since the works under this class are on a non-commercial basis and no capital accounts are kept for them there is no object in treating maintenance charges as a *minus* entry under revenue from these works as in the case of quasi-commercial works, and, therefore, they are shown under the expenditure head " 18 ". The only comparison here possible is that between the gross revenue (shown under revenue head " XVIII ") and the total expenditure of all kinds. In this division is also booked, under a separate sub-head " Miscellaneous expenditure ", all expenditure upon the preliminary surveys of new projects and also the cost of famine surveys required for the preparation of the Famine programme. (The works in this division are financed from ordinary revenues of the year. Those works which have a protective aspect as well as surveys for the preparation of famine programme may be financed from the Famine Relief Fund). The whole of the expenditure on all works under this class is, however, to be booked in the first instance under one major head " 18 " mentioned above without reference to the source from which the funds are provided and it is necessary, therefore, as in the case of the major head " 68 " for capital works, to deduct at the foot of the account of the major head " 18 " a lump sum showing the amount financed from the Famine Relief Fund, the residue representing the amount financed from ordinary revenues. The amount deducted from this head is booked without details under a separate major head " 18 (1) Other Revenue Expenditure financed from Famine Fund " which is merely a transfer head. The revenue earned by this class of works is shown under the Revenue head " XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept " and the refunds of revenue are deducted from the gross receipts in order to show the net revenue for the works.



Definitions 1.—"Capital Works" are works for which capital and revenue accounts are kept on a quasi-commercial basis. The capital expenditure is accounted for under the head "68" and funds for the works are provided from three sources (1) Ordinary Revenues, (2) Famine Fund and (3) Loans or accumulated surplus revenue. Revenue realised from them is credited to the head "XVII."

2.—"*Non-Capital Works*" are works for which individually neither capital nor revenue accounts are kept because they produce little or no revenue owing to their restricted size. The expenditure on these is accounted for under the head "18". Any revenue realised from them is credited to the head "XVIII."

NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED AND IN PROGRESS.

48. Cultivation in this Presidency depends chiefly upon rainfall and advantage is taken of irrigation mainly for growing valuable crops (e.g. sugarcane) or to counteract the effects of drought. The larger irrigation schemes necessarily involve the construction of storage reservoirs on rivers for feeding the canals supplying water to the irrigated areas. The principal irrigation works are mentioned below.

WORKS IN OPERATION.

49. *Lower Panjhra River Works, Kadwa River Works and Krishna Canals.*—The oldest of the Government irrigation works in the Deccan are the Panjhra River Works in Khandesh. They date from 1851-52 and were constructed at a cost of about 5 lakhs of rupees. Next to these among many small works are the Kadwa River Works in Nasik District and the Krishna Canal in Satara District which came into operation in 1869. They were constructed at a cost of about Rs. 10½ lakhs and Rs. 9½ lakhs respectively.

50. *Mutha Canals.*—The Mutha Canals were constructed at a cost of about 65½ lakhs of rupees. This system consists of a large storage reservoir called Lake Fife, on the Mutha River at Khadakwasla near Poona, and two canals, the Mutha Right and Left Bank Canals. It came into operation in 1874-75.

51. *Ekruk Tank and the Hathmati Canal.*—The Ekruk Tank in the Sholapur District and the Hathmati Canal (which was the first and is still the most important work in Gujarat) came into operation in 1872-73 and 1873-74 respectively and about 13½ and 13¼ lakhs of rupees respectively have been spent on them.

52. *Nira Left Bank Canal and Gokak Canal.*—The Nira Left Bank Canal in Poona District receives its supply partly from the Nira River and partly from the reservoir at Bhatgar (called Lake Whiting) on one of the tributaries of that river. It was built at a cost of Rs. 66½ lakhs and was opened in 1885. The Gokak Canal in Belgaum District is a small canal taking off direct from above a weir on the Ghataprabha River without a storage work. It was opened in 1884 and over Rs. 14½ lakhs have been spent on it.

53. *Girna Canal.*—The Girna Canal in Nasik District is fed from the Chankapur Tank. It was constructed at a cost of Rs. 20½ lakhs and was opened for irrigation in 1909.

54. *Godavari Canals.*—The Godavari Canals system includes a storage reservoir (Lake Beale) on the Darna River and pick-up weir at Nandur-Madhmeshwar on the Godavari from which take off the Right and Left Bank Canals. This project has cost about 105 lakhs of rupees and was brought into operation in 1912. The canals irrigate lands in Nasik and Ahmednagar Districts.

55. *Pravara River Works.*—The Pravara River Works system comprises (*i*) a storage reservoir, called Lake Arthur Hill, in Ahmednagar District on the Pravara River at Bhandardara, (*ii*) a pick-up-weir at Ojhar and (*iii*) two canals named the Pravara Right and Left Bank Canals. The project was sanctioned by the Government of India in 1907. Work was commenced in 1908 and both the dam and the canals have been completed. The capital cost of the whole scheme including the dam, amounts to over Rs. 150 lakhs. The masonry dam of the storage reservoir is 274 feet high above the river bed at its highest point and about 1,600 feet in length. It is one of the highest dams in the world. The opening ceremony of this dam was performed by His Excellency the Governor of Bombay on the 10th December 1926, and since that date the dam is known as 'Wilson Dam'.

In addition to the above schemes there are many other small canals and tanks which collectively irrigate large areas of lands.

Works under Construction.

56. The Nira Right Bank Canal Project and the project for remodelling the Nira Left Bank Canal are the only two important schemes under construction at present. The Nira Right Bank Canal Project will, when completed, be the largest work of the kind in the Deccan. It comprises the construction of the Nira Right Bank Canal, 106½ miles in length, passing through Satara and Sholapur Districts and Phaltan State, and a large dam at Bhatgar on the Yelwandi River, known as the Lloyd Dam, which has been built to replace the old one mentioned above under the Nira Left Bank Canal, to increase the storage supply for both the canals, viz., the old Nira Left Bank Canal and the new Nira Right Bank Canal. Work on the construction of the new dam has been finished and that on the canal is approaching completion. Irrigation commenced under the new canal with effect from the year 1924-25. The sanction in the year 1924 to the work of remodelling the Nira Left Bank Canal and to the construction of a new dam at Vir marks the final stage of the series of schemes proposed for the complete development of irrigation in the Nira Valley. The scheme for remodelling the Nira Left Bank Canal will enable the irrigation of an additional area of 19,000 acres. The construction of the Vir Dam, estimated to cost about a crore of rupees, has, however, now been abandoned as it is considered that by the economical distribution of the available quantity of water the existing storage at Bhatgar will be sufficient to meet all the irrigational requirements in the Nira Valley both on the old Nira Left Bank Canal and the new Right Bank Canal. The Nira Right Bank Canal Project and the project for remodelling of the Nira Left Bank Canal are estimated to cost Rs. 520·66 lakhs including direct and indirect charges and an expenditure of Rs. 490·10 lakhs has been incurred to the end of 1936-37. The expenditure will be about Rs. 1·50 lakhs in 1937-38 and about Rs. 1 lakh in 1938-39.

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XVII, Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.

Revenue.

57. The revenue derived from irrigation works for which capital accounts are kept is classified under two heads, viz. (*a*) direct receipts, and (*b*) that portion of the land revenue which is credited to irrigation. The former head (*a*) includes the sale-proceeds of water supplied for irrigational and non-irrigational purposes, the sale-proceeds from canal plantations and other canal produce (e.g., wood and grass), etc., while the latter head (*b*) represents the irrigation share of land revenue.

The working expenses of the works for which capital accounts are kept are deducted from the total receipts under the two heads mentioned above (which total receipts are termed " gross revenue ") in order to show the " net revenue " earned.

58. The figures of revenue for the years 1936–37 and 1937–38 and the budget estimate for the year 1938–39 are shown below :—

	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Direct receipts	29,82	28,06	30,40	29,53
Portion of land revenue due to irrigation ..	19	22	22	22
Gross Revenue	30,01	28,28	30,62	29,75
Deduct—Working Expenses	—16,57	—13,86	—13,86	—12,80
Net Revenue	13,44	14,42	16,76	16,95

In comparison with the figures for 1936–37 and 1937–38 (revised), the budget estimate of gross revenue for 1938–39 shows a decrease of 26 and 87 respectively. The reduction is under items of revenue of a fluctuating nature, estimates for which for next year have been framed on the basis of past and current actuals.

In comparison with the figures for 1936–37 and 1937–38, the estimate of " Working Expenses " for 1938–39 shows a fall of 3,77 and 1,06 respectively. The decrease is partly due to the reduction in the share of establishment charges calculated on a pro-rata basis debitable to this head and partly to a reduction in the amount provided for expenditure on works next year.

59. The provision for 1938–39 under the head XVII—Working Expenses has been distributed as under :—

	Voted.	*Charged.*	Total.
Works	82	..	82
Repairs	5,74	..	5,74
Establishment—			
Ordinary on pro-rata basis	2,53	*62*	3,15
Special	2,74	..	2,74
Pensionary charges	20	*5*	25
Tools and Plant (Ordinary)	10	..	10
Lump cut under " Allowances, Honoraria, etc." ..	..	..	..
Total ..	12,13	*67*	12,80

For the purposes of obtaining the vote of the Legislative Assembly, all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under "50-Civil Works"—*vide* "Note on the budget provision and final debit of expenditure on Public Works Department establishment and tools and plant charges". Accordingly out of the total votable amount under the head "XVII", the provisions of 2,53 and 10 for ordinary establishment and tools and plant charges, respectively, have been included in the demand under the head "50-Civil Works" (Demand No. 23) and the residue, viz. 9,50 has been included in Demand No. 8, Irrigation.

	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Charged	*1,02*	*76*	*76*	*67*
Voted	15,55	13,10	13,10	12,13

XVIII, Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.

Revenue.

—	1936–37	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
	6,61	7,08	7,10	7,03

60. The estimates for 1937–38 and 1938–39 show an improvement compared with the figures for 1936–37 under the head "portion of land revenue due to irrigation."

17, Interest on Works for which Capital Accounts are kept.

Expenditure.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Interest on capital outlay on Irrigation Works—*Charged* ..	*41,89*	*42,03*	*41,64*	*41,78*

61. Under Rule 24 of the Devolution Rules under the Government of India Act, 1919, the capital sum spent up to 1920–21 upon the construction of productive and unproductive irrigation works, and of other works financed from loan funds was treated as an advance made to the Local Government from the revenues of India. This advance carried interest at the rate of 3·3252 per cent. per annum in the case of outlay incurred up to the end of 1916–17, and at 5·1979 per cent. per annum in the case of outlay incurred from 1917–18 to 1920–21. The amount repaid on account of this debt on 31st March 1937 under the financial settlement following the Niemeyer Report was 4,02,06 and the outstanding balance is included in the consolidated debt the interest on which is provided under "22-Interest" (see paragraph 75). Since 1921–22 capital expenditure on irrigation has been met from loans raised for general purposes and the amount of interest payable on these loans is also provided under the same head. The repayment of the old debt referred to above or of the subsequent borrowings do not affect the head "17-Interest" which is merely a *pro forma* head to indicate the interest liabilities on irrigation capital met from revenues—the credit of the amount shown as expenditure under this head being taken by deducting the same amount from the expenditure shown under the head "22-Interest".

62. The budget estimate for 1937–38 was framed as follows :—

—	Budget estimate, 1937-38.
(1) Interest charges at 3·3252 per cent. on the capital outlay of 4,93,31 on Irrigation Major Works to the end of 1916–17	16,40
(2) Interest charges at 4·98 per cent. on capital outlay of 1,25,18 on Irrigation Major Works for the years 1917–18 to 1920–21	6,23
(3) Interest charges at 3·3252 per cent. on capital outlay of 84,69 on Minor Works now brought under "68, Capital Works" to the end of 1916–17 ..	2,81
(4) Interest charges at 4·98 per cent. on capital outlay of 3,24,26 on Irrigation Works from 1917–18 to 1934–35	16,15
(5) Interest charges at 4·98 per cent. on the capital outlay of 4,46 on Irrigation Works in 1935–36	22
(6) Interest charges at 4·98 per cent. on the estimated capital outlay of 3,25 on Irrigation Works in 1936–37	16
(7) Interest charges at 4·98 per cent. on half the estimated capital outlay of 2,52 on Irrigation Works in 1937–38	6
Total ..	42,03

63. The revised estimate for 1937–38 and the budget estimate for 1938–39 have been framed as follows :—

—	Revised estimate, 1937–38.	Budget estimate, 1938–39.
(1) Interest charges at 3·3252 per cent. on the capital outlay of 4,93,31 on Irrigation Major Works to the end of 1916–17 ..	16,40	16,40
(2) Interest charges at 4·90 per cent. on capital outlay of 1,25,18 on Irrigation Major Works for the years 1917–18 to 1920–21 .	6,13	6,13
(3) Interest charges at 3·3252 per cent. on capital outlay of 84,69 on Minor Works now brought under " 68, Capital Works " to the end of 1916–17	2,81	2,81
(4) Interest charges at 4·90 per cent. on capital outlay of 3,24,26 on Irrigation Works from 1917–18 to 1934–35	15,89	15,89
(5) Interest charges at 4·90 per cent. on capital outlay of 4,46 on Irrigation Works in 1935–36	22	22
(6) Interest charges at 4·90 per cent. on the capital outlay of 2,59 on Irrigation Works in 1936–37	13	13
(7) Interest charges at 4·90 per cent. on half the estimated capital outlay of 2,55 on Irrigation Works in 1937–38	6	....
(8) Interest charges at 4·90 per cent. on the estimated capital outlay of 2,55 on Irrigation Works in 1937–38	....	12
(9) Interest charges at 4·90 per cent. on half the estimated capital outlay of 3,42 on Irrigation Works in 1938–39 ..	....	8
Total ..	41,64	41,78

The decrease of 39 in the current year's revised estimate as compared with the budget estimate for that year is mainly due to the reduction in the flat rate of interest from 4·98 to 4·9 per cent.

18, Other Revenue Expenditure financed from Ordinary Revenues (Public Works Department).

Expenditure.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Gross Expenditure	4,76	3,71	3,71	4,15
Deduct—Amount financed from the Famine Relief Fund	..	..	..	..
Net amount charged to ordinary revenue ..	4,76	3,71	3,71	4,15
Charged ..	*26*	*14*	*14*	*15*
Voted ..	4,50	3,57	3,57	4,00

64. In comparison with the figure for 1936–37, the budget estimate for the next year shows a decrease of 61. This is mainly due to a reduction in the share of ordinary establishment charges calculated on a pro-rata basis debitable to this head. The increase of 44 over the budget and revised estimates for 1937–38 is partly accounted for by the provision of funds for the survey and preparation of new projects and partly by an increase in establishment charges.

65. The budget estimate for 1938–39 has been distributed as under :—

—	Voted.	*Charged*	Total.
Works	..	..	..
Extensions and Improvements	28	..	28
Other charges	17	..	17
Repairs	2,42	..	2,42
Establishment—			
Ordinary on pro-rata basis	56	*14*	70
Special	45	..	45
Pensionary charges	5	*1*	6
Tools and Plant (Ordinary)	4	..	4
Grants-in-aid	3	..	3
	4,00	*15*	4,15

As explained in the last paragraph under the head " XVII ", all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under " 50—Civil Works ". Out of the total votable amount of 4,00, the provisions of 56 and 4 for ordinary establishment and tools and plant charges respectively have therefore been included in the demand under the head " 50—Civil Works " (Demand No. 23) and the residue, viz. 3,40 has been included in Demand No. 8, Irrigation.

18, Other Revenue Expenditure financed from Ordinary Revenues—
A—Irrigation Works—Civil—Expenditure.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Grants for minor irrigation works (including maintenance and repairs)	1,55	62	10,17	20,36
Charged ..	....	....	....	*76*
Voted ..	1,55	62	10,17	19,60

66. The budget estimate for 1937–38 which included provision for ordinary expenditure only is very low in comparison with the revised estimate for 1937–38 which includes 9,25 for expenditure on scarcity works, a portion of which was included in the lump provision of 9,05 made in the current year's budget under "50—Civil Works".

67. The 1938–39 estimate of 20,36 is made up of

(*a*) *Maintenance and repairs.*

Grants for repairs to minor irrigation works in charge of the Revenue Department—	
Northern Division	11
Central Division	9

(*b*) *Works.*

Works	12,50
Repairs	3,58
Establishment and tools and plant charges	4,08
Special revenue establishment	....
	20,36

The provision of 3,58 for repairs under (*b*) includes an amount of 3,50 for special expenditure in order to implement the new policy of ensuring that all minor irrigation works of any importance are properly repaired and kept efficient. Exceptionally large provision is made for next year to counterbalance the reduced expenditure on such repairs made in recent years owing to financial stringency.

The provision of 12,50 has been shown separately as a new item and the requisite explanation is given below it.

19—Construction of Irrigation, Navigation, Embankment and Drainage Works.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
B—Financed from ordinary Revenue—(Voted)	..	1	1	1

68. See Note on the system of capital and non-capital accounts of irrigation works. The estimate for 1938–39 corresponds with the deduct entry under "68—Construction of Irrigation, Navigation, Embankment and Drainage Works". It is on account of Victoria Tank in the Poona Irrigation Division.

XX and 22, Interest.

Revenue.

	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
(1) Interest on loans to Presidency Corporations ..	84,96	67,69	65,41	65,42
(2) Interest on other loans and advances by the Provincial Government	7,67	7,19	6,46	7,04
(3) Interest on arrears of revenue	66	50	70	50
(4) Interest realised on investment of Provincial balances	....	29	29	15
(5) Miscellaneous	7	6	6	6
	93,36	75,73	72,92	73,17
(6) *Deduct*—Refunds	—2	—2	—2	—2
Total ..	93,34	75,71	72,90	73,15

Expenditure.

	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
A.—Interest on ordinary debt.				
(1) Discount on Treasury Bills	....	6	....	50
(2) Interest on expired loans				
(3) Management of debt	44	....	19	....
(4) Brokerage, Commission, etc.				
(5) Interest on consolidated debt	1,19,18	1,01,38	83,78	99,77
(6) Interest on loans to Presidency Corporations excluding those included in the consolidated debt ..	71,10	53,35	53,20	51,25
	1,90,72	1,54,79	1,37,17	1,51,52
B—Interest on Unfunded Debt.				
(7) State Provident Funds	....	14,17	13,54	14,13
C—Interest on other Obligations.				
(8) Interest on Charitable and other Funds	....	45	45	45
Total ..	1,90,72	1,69,41	1,51,16	1,66,10
(9) *Deduct*—Interest transferred to "10, Forest" ..	—94	—38	—33	—33
(10) *Deduct*—Interest on Irrigation Works transferred to "17, Interest"	—41,89	—42,03	—41,64	—41,78
(11) *Deduct*—Interest on commercial understakings ..	—6	—9	—8	—9
(12) *Deduct*—Interest portion of equated payment on account of commuted value of pensions ..	—3,52	—3,66	—3,61	—3,82
Net Total—*Charged* ..	*1,44,31*	*1,23,25*	*1,05,50*	*1,20,08*

Revenue.

69. Interest received by the Local Government on advances and loans made through the Provincial Loans and Advance Account (to agriculturists, local, bodies, Presidency Corporations etc.) is credited to " XX, Interest ".

70. (1) *Interest on loans to the Presidency Corporations.*—The decrease of 2,28 in the revised estimate of the current year as compared with the budget estimate is due to the fact that interest in the current financial year is due for ten months instead of for twelve months in respect of the three long-dated Improvement Trust Loans included in the consolidated debt. Next year interest will be recovered from the Bombay Municipality for full 12 months but in view of the repayment of principal made this year, next year's estimate is less than the budget estimate for the current year.

71. (2) *Interest on other loans and advances by the Provincial Government.*—The decrease in the current year's revised estimate as compared with the budget estimates for the current and next years is mainly due to suspensions of tagai recoveries sanctioned by Government on account of scarcity conditions prevailing in certain districts.

Expenditure.

72. The following charges are debited to the head " 22, Interest on debt and other obligations " :—

(*a*) Interest and discount on permanent loans, treasury bills and other floating loans and the charges for management, brokerage, commission and advertisement, etc., in respect of such debt.

(*b*) Interest payable to the Central Government on advances taken from them.

(*c*) Interest on the balances in the Provident Funds and educational and charitable funds which have been decentralised.

Credit is given to this head under the divisions :—

(*i*) " *Deduct.*—Interest transferred to Forest Department " for the amount shown as expenditure under the head " 10, Forest ".

(*ii*) " *Deduct.*—Interest on irrigation works ", transferred to the head " 17, Interest on works for which capital accounts are kept ".

(*iii*) " *Deduct.*—Interest on commercial undertakings (Dapuri Workshops) ".

(*iv*) " *Deduct.*—Interest portion of equated payments out of revenue " provided under " 55, Superannuation Allowances, etc. in respect of the commuted value of pensions ".

73. (1) *Discount on Treasury Bills.*—As a consequence of provincial autonomy, provincial Governments are themselves responsible for their ways and means operations. The provision of 6 for discount on treasury bills made in the budget of 1937-38 has been omitted as it is proposed not to issue treasury bills in the current year.

74. (2) *Interest on expired loans.*—The current year's revised estimate figure represents the unclaimed interest payable on the outstanding Bombay Development loan. It is expected that no interest will be payable on that account in 1938-39.

75. (5) *Interest on the consolidated debt.*—On the introduction of provincial autonomy certain balances of a provincial character hitherto banked with the

Government of India have been transferred to the Bombay Government. The following statement shows the amounts of these decentralised balances* :—

Endowments	9,12
Savings Bank deposits (Provident Funds) ..	3,27,43
Deposits of Local Funds	37,01
Civil Deposits	92,53
Advances Repayable	8
Total, Credit balance	4,66,17
Deduct—Credits for loans owed to the Government of India transferred to Bombay.	—20,11
Net Balance	4,46,06
Minimum balance to be kept in the treasuries and the Reserve Bank.	—44,00
Balance available for cancelling old irrigation debt ..	4,02,06

The Bombay share of the old irrigation debt was 6,15,64 out of which an amount of 4,02,06 has been repaid from the decentralised balances mentioned above. The balance of that debt and other subsequent borrowings has been consolidated. The amount of the consolidated debt and the interest thereon is as shown below :—

Head.	Debt outstanding on 1st April 1937.	Rate of interest.	Annual interest charges (during (1937-38)	Average flat rate of interest.
		Per cent.		Per cent.
I. Old irrigation debt *less* balance of 4,02,06 available on decentralisation	2,13,58	3·705	7,91	3·705
II. Debt of Government incurred from 1921-22 ..	16,27,94	Varying rates.	80,86	4·97
III. Three long-dated loans of the Bombay Municipal Corporation for its improvement purpose— ..				
(*a*) 1931-32	34,24	4¼	1,46	....
(*b*) 1932-33	7,86	5½	43	....
(*c*) 1935-36	3,70,24	3¼	12,03	....
IV. Total of III	4,12,34	....	13,92	3·38
Grand Total of I, II and IV or the consolidated debt ..	22,53,86	....	1,02,69	4·56

In accordance with paragraph 12 (*e*) of the Government of India Resolution on the Niemeyer Report printed at pages 570-577 of the *Bombay Government Gazette*, Part I, dated 1st April 1937, the rate has been rounded down to the next lower quarter per cent. The rate on the consolidated debt is therefore 4·5 per cent.

76. The consolidated debt is repayable to the Government of India in the form of semi-annual equated payments of principal and interest over 45 years on 31st July and 31st January of each year, the first half yearly instalment being

* *Vide* Appendix.

payable on 31st July 1937. During the current financial year interest will thus be payable for 10 months only, i.e. from 1st April 1937 to 31st January 1938 instead of for 12 months, and this mainly accounts for the decrease of 17,60 in the current year's revised estimate under " Interest on consolidated debt " compared with the budget estimate. Interest payable next year will be for full 12 months but in view of the repayment of principal made this year, next year's estimate is less than the current year's budget estimate.

77. *Interest on loans to Presidency Corporations excluding those included in the consolidated debt.*—The reduction of 1,95 in the estimate for 1938–39 as compared with the revised estimate figure for 1937–38 is due to the repayments made in 1936–37.

78. (7) *and* (8) *Interest on Unfunded Debt—State Provident Funds and Interest on charitable and other Funds.*—The estimates are on account of new liabilities as a result of decentralisation of balances mentioned in paragraph 75.

79. (9) Deduct—Interest transferred to " 10—Forest " *See* paragraph 22.

80. (10) *Deduct—Interest on irrigation works transferred to* " 17, *Interest* ".—The figures are explained under " 17, Interest on works for which capital accounts are kept."

81. (12) *Deduct—Interest portion of equated payment on account of commuted value of pensions*—See paragraph 239 under " 83—Payments of commuted value of pensions ".

23, Appropriation for Reduction or Avoidance of Debt.

Expenditure.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
(A) Other Appropriations	....	15,14	32,60	16,61
(B) Transfers—*Deduct*	....	—10,93	—12,51	—10,29
Total—*Charged* ..	*18,14*	*4,21*	*20,09*	*6,32*

82. The minor head " Other Appropriations " is intended for the record of appropriations from revenue for reduction or avoidance of debt other than specific appropriations for regularly constituted sinking funds. The consolidated debt referred to in paragraph 75 under the head " 22 " is repayable by half-yearly equated instalments of principal and interest in 45 years. The principal portion of these instalments is debited to the head " 23 ".

During the current year interest on the consolidated debt is payable for 10 months only instead of for 12 months and this means a corresponding increase in the principal portion of repayment, as the half-yearly equated instalment is fixed. This accounts mainly for the increase of 17,46 in the current year's revised estimate as compared with the budget estimate.

83. *Transfers—Deduct.*—Loans have been utilised for expenditure under " 83-Payments of commuted value of pensions " and " 85-Payments to Retrenched Personnel ". The expenditure debited to " 83 " is being written back to revenue by equated instalments of principal and interest over a period of 15 years by debit to " 55 " and by credit of the principal portion to the capital head " 83 " and of the interest portion to " 22 ". The expenditure under " 85 " is being written back to revenue by equal instalments of principal over periods of five years by debit to " 55 " and credit to " 85 ". The inclusion of the loan utilised for expenditure under " 83 " and " 85 " in the consolidated debt results in the provision for the repayment of these loans under " 23 " also. In order to minimise the effect of this double debit under revenue section, i.e., under " 23 " and " 55 " an adjustment entry is made whereby an amount equal to the instalment of principal appearing under the heads " 83 " and " 85 " is debited to the head " Miscellaneous Government Account " under " Debt, Deposits and Advances " section with a corresponding credit by a deduct entry under " 23 ". A similar adjustment is also made to utilise the principal portions of the equated instalments paid by the Bombay Municipal Corporation towards repayment of its loans included in the consolidated debt as they are credited in the first instance under the head " Loans and Advances by the Provincial Government " (Receipt side) in the Debt, Deposits, Advances and Remittances section.

25, General Administration.

Expenditure.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
A—Heads of Provinces.				
Salary of the Governor	1,20	1,20	1,20	1,20
Sumptuary allowance of the Governor ..	25	25	25	25
Staff and household of the Governor ..	4,28	4,67	4,57	4,33
Secretarial Staff of the Governor	67	92	91	1,01
Expenditure from contract allowance ..	1,08	1,08	1,08	1,08
Tour expenses	92	92	92	92
Ministers	2,42	2,14	2,11	1,58
Total, Heads of Provinces ..	10,82	11,18	11,04	10,37
B—Legislative Bodies.				
Provincial Legislative Assembly	1,49	2,65	2,86	3,16
Provincial Legislative Council	..	45	50	68
Elections for Legislatures	4,24	3	18	5
Total, Legislative Bodies ..	5,73	3,13	3,54	3,89
C—Secretariat and Headquarters Establishments.				
Civil Secretariat	15,49	16,09	15,51	15,56
Public Service Commission	..	88	85	96
Director of Land Records	33	33	32	34
Local Fund Audit Establishment	2,11	2,09	2,06	2,04
Total, Secretariat and Headquarters Establishments	17,93	19,39	18,74	18,90
D—Commissioners.				
Commissioners	2,98	3,07	3,06	3,01
Total, Commissioners ..	2,98	3,07	3,06	3,01
Carried over ..	37,46	36,77	36,38	36,17

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Brought forward ..	37,46	36,77	36,38	36,17
E—District Administration.				
District Administration	62,60	61,95	62,26	37,95
Total, District Administration ..	62,60	61,95	62,26	37,95
G—Miscellaneous.				
Discretionary grants by Heads of Provinces ..	25	25	25	25
Miscellaneous	..	1	1	..
Expenditure from Rural Reconstruction Grants.	..	..	..	2,46
Total, Miscellaneous ..	25	26	26	2,71
H—Charges in England.				
Secretary of State for India	37	48	46	7
High Commissioner for India	4,28	2,96	3,59	3,60
Total, Charges in England ..	4,65	3,44	4,05	3,67
Lump cut under "Allowances, Honoraria, etc."	..	—62	..	..
Lump cut under "Contingencies" ..	..	—16	..	..
Grand Total ..	1,04,96	1,01,64	1,02,95	80,50
Charged ..	*23,80*	*23,42*	*23,03*	*19,44*
Voted ..	81,16	78,22	79,92	61,06

84. *Staff and household of the Governor.*—The decrease in the revised estimate compared with the budget estimate of 1937-38 is due to the saving in the pay of the Surgeon to the Governor as a junior officer is holding the post. The decrease in the budget estimate of 1938-39 is due to the fact that the budget and revised estimates of 1937-38 include a non-recurring provision of 30 for the purchase of motor cars for the Governor.

85. *Secretarial Staff of the Governor.*—The increase in the budget estimate of 1938-39 compared with the budget and revised estimates of 1937-38 is mainly due to the increased provision made for the post of Secretary to the Governor as it is expected that the post will be held by an officer of the status of a first grade Commissioner.

86. *Ministers.*—The decrease in the budget estimate of 1938-39 is mainly due to the fact that during the current year provision at a higher rate of pay was made on account of (*i*) Members and Ministers under the old constitution for one month and (*ii*) the first Ministry for part of the year. The budget estimate of 1937-38 also included a non-recurring provision of 27 for the purchase of motor cars for the Ministers, but it is counterbalanced in the budget estimate of next year by increased provisions for Parliamentary Secretaries and Ministers' establishments.

87. *Provincial Legislative Assembly.*—The increase in the revised estimate of 1937-38 and the budget estimate of 1938-39 is mainly due to the provision made for pay of M.L.As. at Rs. 75 per mensem each, counterbalanced partially by reduction in the rate of their daily allowance from Rs. 10 to Rs. 3. The revised estimate of 1937-38 shows a relatively smaller increase as the modifications came into effect during the course of the year and are therefore not effective for full 12 months.

88. *Provincial Legislative Council.*—The remarks made in the above paragraph are applicable here also.

89. *Elections for Legislatures.*—The increase in the revised estimate for 1937-38 is due to expenditure on the preparation and revision of electoral rolls for the Indian Legislative Assembly.

90. *Civil Secretariat.*—The decrease in the revised estimate of 1937-38 is mainly due to (1) less expenditure on the Reforms Office, (2) less expenditure on "Pay of Establishment" in the Finance Department and Home Department and (3) less expenditure on "Pay of Officers" and "Pay of Establishment" in the Legal Department. The decrease in the budget estimate of 1938-39 compared with the budget estimate of 1937-38 is mainly due to (1) absence of the provisions for Reforms Office and for hiring office accommodation for Secretariat establishment taken to Poona in connection with budget season and (2) reduced provisions under the Finance Department and the Home Department counterbalanced by increased provisions under (1) "Pay of Officers" in the Revenue Department, due to the conversion of the post of Under Secretary into that of a Deputy Secretary, (2) "Pay of Officers" and "Pay of Establishment" under the General Department, due to the appointment of an additional Assistant Secretary and increase in establishment and (3) the Secretariat Record Office for filming old records.

91. *Public Service Commission.*—The increase in the budget estimate of 1938-39 compared with the budget and revised estimates of 1937-38 is due to provision for full 12 months made in 1938-39. The provision in 1937-38 was for 11 months only.

92. *Local Fund Audit Establishment.*—The estimates under this head are under the control of the Government of India. This entry is a transfer entry from the Central head "26—Audit" under which the details will be found.

93. *Commissioners.*—The decrease in the budget estimate of 1938-39 compared with the budget and revised estimates of 1937-38 is under "Pay of Officers" (voted) due to change in personnel.

94. *District Administration.*—The net budget estimate of 1937-38 stood at 61,31 after allowing a lump cut of 64 under "Allowances" and "Contingencies". The increase in the revised estimate of 1937-38 is due partly to the non-realisation in full of the lump cut and partly to the non-realisation of probable savings on establishments which were based on past actuals. The decrease in the budget estimate of 1938-39 compared with the budget and revised estimate of 1937-38 is mainly due to the additional transfers of 18,71 and 4,74 to the major heads "7—Land Revenue" and "27—Administration of Justice" respectively. The expenditure on Collectors and their establishments is initially recorded under "25—General Administration—District Administration". At present a part of the expenditure on account of pay, etc. of the Collectors' subordinate establishments is transferred to certain other major heads on the basis of the proportion of work done for them. With effect from the budget estimate of 1938-39 it has been decided to transfer part of the expenditure on account of pay, etc. of officers also to the major heads "7—Land Revenue" and "27—Administration of Justice" as the officers do mainly Land Revenue and Magisterial work in addition to General Administration.

95. *Miscellaneous—Expenditure from Rural Reconstruction Grants.*—The budget estimate of 1938–39 is made up of :—

(1) Lump provision for Village Uplift (financed from Provincial Revenues)	56
(2) Charges in connection with the economic development and improvement of rural areas (financed from the Government of India grants) ..	1,90
	2,46

(1) is at present provided under "47—Miscellaneous Departments". As the expenditure is controlled by the Commissioners it will hereafter be provided under "25". The expenditure on (2) is at present debited directly to the deposit head. Under the new accounting procedure, the grants made by the Central Government are to be regarded as merging in the revenues of the Province but to enable the unspent balances to be carried over from year to year the receipts may be taken to a deposit head. As the expenditure will be controlled by the Commissioners, it has been provided for under "25—General Administration—Miscellaneous", an equivalent amount being transferred to "XLVI—Miscellaneous" from the deposit head.

96. *Charges in England*—(1) *Secretary of State for India.*—The decrease in the budget estimate of 1938–39 compared with the budget and revised estimates of 1937–38 is due to absence of provisions for (*i*) leave salaries and deputation pay and (*ii*) equipment and travelling allowance of the Governor.

(2) *High Commissioner for India.*—The increase in the revised estimate of 1937–38 and the budget estimate of 1938–39 over the budget of 1937–38 is mainly due to increased provisions for leave salaries.

XXI and 27, Administration of Justice.

Revenue.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Sale-proceeds of unclaimed and escheated property	48	30	41	50
Court-fees realised in cash	60	61	57	63
General fees, fines and forfeitures	9,58	10,48	9,91	10,03
Pleadership and Mukhtearship examination fees	18	16	18	18
Miscellaneous fees and fines	4,72	4,73	4,95	4,67
Miscellaneous	31	47	24	41
Recoveries of overpayments	2	3	1	2
Collection of payments for services rendered ..	28	27	24	25
Total ..	16,17	17,05	16,51	16,69
Deduct—Refunds	—1,16	—76	—2,60	—1,20
Total ..	15,01	16,29	13,91	15,49

Expenditure.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
High Court	14,65	15,32	15,11	14,93
Law Officers	3,20	3,16	3,35	3,16
Administrator General and Official Trustee	1,09	51	51	52
Coroner's Court	13	12	12	12
Presidency Magistrates' Courts	2,70	2,61	2,72	2,75
Civil and Sessions Courts	31,55	31,31	31,42	31,24
Courts of Small Causes	3,98	3,85	3,94	3,95
Criminal Courts	3,71	3,76	3,75	8,38
Pleadership and Mukhtearship Examination charges	4	4	4	4
Charges in England	1,14	1,92	1,63	2,08
Loss or Gain by Exchange	..	..	—1	..
Lump cut under "Allowances, Honoraria, etc."	..	—6	..	..
Lump cut under "Contingencies" ..	..	—12	..	..
Total ..	62,19	62,42	62,58	67,17
Charged ..	*17,68*	*19,65*	*18,81*	*20,39*
Voted ..	44,51	42,77	43,77	46,78

Revenue.

97. The low figure for the revised estimate for 1937-38 is due to higher provision for refunds owing to the restoration of property forfeited during the civil disobedience movement.

Receipts under this head are expected to be somewhat higher in 1938-39 than in the previous two years in which there was a decline due to a reduction in the number of civil suits on account of unfavourable trade conditions.

Expenditure.

98. *High Court.*—Two posts of temporary High Court Judges (12th and 13th) were sanctioned for two years from 2nd November 1936, and provision was made for four months in 1936-37 and for the full year in 1937-38. In 1938-39 the provision for these two temporary appointments is made only for eight months. This is the main reason for the difference between the figures of 1936-37, 1937-38 and the budget estimate for 1938-39. The difference between the budget estimate for 1937-38 and the revised estimate for that year is mainly due to the fact that leave vacancies of short duration of High Court Judges were not filled up.

99. *Law Officers.*—The increase in the revised estimate for 1937-38, compared with the budget estimate, is due to the increased provision for the pay of the Advocate General and to larger expenditure on fees in civil and criminal cases. The budget estimate of 1938-39 follows the budget estimate of 1937-38.

100. *Presidency Magistrates' Courts.*—The increase in the revised estimate for the current year, compared with the budget estimate, is due to the fact that the budget estimate includes provision for one additional Presidency Magistrate and his establishment for the full year and another additional Presidency Magistrate and his establishment for six months whereas the revised estimate includes expenditure on account of the two additional Presidency Magistrates and their establishments for the full year.

101. *Civil and Sessions Courts.*—The increase in the revised estimate of 1937-38, compared with the budget estimate, is due to lump deduction for probable savings under " Pay of Establishment" not having been realised, and to additional expenditure on diet and road money, partly counterbalanced by reduction under " Sub-Judges—Pay of Officers " owing to the application of the revised scales of pay to new entrants.

The decrease in the budget estimate of 1938-39, compared with the revised estimate of 1937-38, is due to smaller provision for cost of passages and to reduction in the provision for contingencies.

102. *Courts of Small Causes.*—The increase in the revised estimate of 1937-38 over the budget estimate is due to additional expenditure on leave salaries of officers.

103. *Criminal Courts.*—The increase of 4,63 in 1938-39, compared with the revised estimate of 1937-38, is mainly due to a transfer entry. Hitherto, a portion of expenditure of Collectors' establishments doing judicial work was transferred to this head whereas with effect from 1938-39 a portion of pay etc. of officers doing magisterial work is also to be transferred to this head from the head " 25, General Administration ".

104. *Charges in England.*—The variations are due to variations in the number of officers going on leave.

XXII and 28, Jails and Convict Settlements.

Revenue.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Jails	1,98	2,02	2,02	1,40
Jail Manufactures	2,96	2,69	2,76	2,90
Recoveries of overpayments	....	1	1	1
Collection of payments for services rendered ..	1	1		1
Total ..	4,95	4,73	4,79	4,32
Deduct—Refunds	....	—1	—1	—1
Total ..	4,95	4,72	4,78	4,31

Expenditure.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Jails	15,63	15,08	15,21	14,50
Jail Manufactures	1,79	1,58	1,81	1,58
Works	7	14	13	1
Charges in England	55	30	23	50
Lump cut under "Allowances, Honoraria, etc." ..	....	—2	....	....
Lump cut under "Contingencies"	....	—23	....	....
Total ..	18,04	16,85	17,38	16,59
Charged ..	*1,43*	*1,20*	*1,14*	*1,26*
Voted ..	16,61	15,65	16,24	15,33

Revenue.

105. *Jails.*—The decrease in 1938–39, compared with 1937–38, is mainly due to less recoveries from Sind Government for maintenance charges of their prisoners owing to the transfer of Sind prisoners from Bombay jails to jails in Sind.

106. *Jail Manufactures.*—The increase in 1938–39 over 1937–38 is due to the anticipated larger supply of jail made articles to Government departments.

Expenditure.

107. *Jails.*—The increase in the revised estimate, as compared with the budget estimate of the current year, is mainly due to high rates of contract for dietary, increase in the number of prisoners confined in sub-jails and increased rate of the maintenance charges of children on remand. The decrease in the next year's estimate, as compared with the current year's estimates, is mainly due to the favourable rates of provisions anticipated during the year 1938–39.

108. *Jail Manufactures.*—The increase in the revised estimate for the current year, as compared with the current year's budget estimate, is due to the rise in price of raw materials such as wool and yarn and larger purchase of materials for umbrella manufacture owing to the expansion of the industry. The provision for 1938–39 has been made on the assumption that the prices for raw materials will come down to normal rates.

109. *Works.*—The decrease in the next year's estimate, as compared with the current year's budget and revised estimates, is due to the fact that provision for only one small urgent work in connection with Criminal Tribes Settlement has been allowed in next year's estimates.

110. *Charges in England.*—The increase in 1938–39, compared with 1937–38, is due to officers drawing higher salary likely to be on leave in England.

XXIII and 29, Police.

Revenue.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Contribution for Railway Police	1,71	4,05	5,00	5,00
Police supplied to public departments, private companies, etc.	7	5	3	5
Receipts and recoveries on account of Presidency Police	3,41	3,40	3,36	3,41
Cash receipts under the Arms Act ..	34	36	32	33
Fees, fines and forfeitures	73	71	55	71
Recoveries of overpayments	6	7	5	5
Collection of payments for services rendered ..	34	39	39	36
Miscellaneous	20	24	21	24
	6,86	9,27	9,91	10,15
Deduct—Refunds	—1	—1	—2	—1
Total ..	6,85	9,26	9,89	10,14

Expenditure.

—	1936–37.	Budget estimate, 1937–38	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Presidency Police	38,55	38,24	38,50	38,23
Superintendence	2,05	2,11	2,01	2,12
District Executive Force	83,02	82,07	82,49	82,21
Police Training School	1,51	1,70	1,68	1,68
Special Police	4	4	4	4
Railway Police	8,73	8,69	8,46	8,71
Criminal Investigation Department ..	6,07	5,85	6,01	5,94
Charges in England	2,80	3,23	2,90	2,95
Loss or gain by exchange	—1	..	—1	..
Lump cut under "Allowances, Honoraria, etc."	..	—42	..	..
Lump cut under "Contingencies" ..	..	—53	..	..
Total ..	1,42,76	1,40,98	1,42,08	1,41,88
Charged ..	*8,93*	*9,32*	*9,11*	*9,22*
Voted ..	1,33,83	1,31,66	1,32,97	1,32,66

Revenue.

111. The increase in the revised estimate for 1937–38 and the budget estimate for 1938–39 compared with the budget estimate for 1937–38 is mainly under the minor head " Contribution for Railway Police " and it is due to the additional receipts to be obtained from the Railway Board for the cost of Police employed on " Crime " duties on Railway lines lying within Indian States intersected by the G. I. P. and M. & S. M. Railways and B. B. & C. I. Railway.

Expenditure.

112. *Presidency Police.*—The net budget estimate for 1937–38 stood at 37,90 after the lump cut of 34 under " Allowances, honoraria, etc." and " Contingencies ". The increase in the revised estimate for 1937–38 compared with the net budget for the same year is mainly under " Contingencies " under " City Police " and it is due to (1) compensation paid for acquisition of land at the C. P. Tank, (2) heavy repairs to chowkies and traffic boards and (3) smaller provisions sanctioned for the year 1937–38. The increase in the budget estimate for 1938–39 compared with the net budget estimate for 1937–38 is mainly on account of new provisions made for (1) increase in the strength of the Bombay City Police force and (2) the scheme for the organization and training of volunteer Police Corps. This increase is, however, partially counterbalanced by smaller provisions made for " Allowances, honoraria, etc. " and " Contingencies " under the head " City Police " in the budget for 1938–39.

113. *District Executive Force.*—The net budget estimate for 1937–38 stood at 81,60 after the lump cut of 47 under " Allowances, honoraria, etc. " and " Contingencies ". The increase in the revised estimate for 1937–38 compared with the net budget estimate for the same year is mainly due to (1) increased expenditure under " Pay of Officers ", as the number of officers actually on leave in England was less than estimated and (2) more expenditure under " Pay of Establishment " owing to fewer vacancies in the Police force due to good recruitment and (3) additional expenditure incurred for Police arrangements in connection with the Session of the Indian National Congress held at Haripura in the Surat District in February 1938 and (4) smaller provisions sanctioned under " Allowances " and " Contingencies " for the year 1937–38. The increase in the budget estimate for 1938–39 compared with the net budget estimate for 1937–38 is mainly due to increased provisions made under (*a*) " Pay of Officers " as the number of officers who propose to go on leave in the year 1938–39 is less than in the year 1937–38 and (*b*) " Pay of Establishment " owing to fewer vacancies in the Police force.

114. *Railway Police.*—The net budget estimate for 1937–38 stood at 8,62 after the lump cut of 7 under " Allowances, honoraria, etc. " and " Contingencies ". The decrease in the revised estimate for 1937–38 compared with the net budget estimate for the same year is mainly under " G. I. P. and M. & S. M. Railways " and it is under the heads " Pay of Officers " owing to changes in personnel and " Pay of Establishment " owing to vacancies in the Police force. The increase in the budget estimate for 1938–39 compared with the net budget estimate for 1937–38 is mainly due to the provision made for the cost of the saloon constructed by the M. & S. M. Railway for the Superintendent of Police, G. I. P. and M. & S. M. Railways. This increase is however partially counterbalanced by less provision made under " Pay of Establishment " under G. I. P. and M. & S. M. Railways owing to vacancies in the Police force.

115. *Criminal Investigation Department.*—The increase in the revised estimate for 1937–38 compared with the budget for the same year is mainly under " Allowances " and under " Contingencies " owing to (1) increased expenditure for service postage charges and (2) cost of photographic articles purchased for the Modus Operandi Bureau in Bombay City. The increase in the budget estimate

for 1938–39 compared with the budget for 1937–38 is mainly due to (1) provision made for the use of wireless for police purposes in Bombay City and (2) increased provision made for the purchase of photographic articles for the Modus Operandi Bureau in Bombay City owing to the rapid increase in the work of taking photographs of criminals.

116. *Charges in England.*—The decrease in the revised estimate for the year 1937–38 compared with the budget for the same year is mainly due to less expenditure incurred on account of leave salary of officers, as fewer officers went on leave than estimated. The decrease in the budget estimate for 1938–39 compared with the budget for the year 1937–38 is mainly due to less provision made for leave salary of officers who are expected to proceed on leave in England.

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30, Ports and Pilotage.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Ports Establishments—Charges for the Survey of Steam Vessels	5	6	5	5
Charged ..	*4*	*5*	*4*	*4*
Voted ..	1	1	1	1

117. The receipts from and the cost of establishment of the survey of inland vessels are treated as Provincial, while those for ocean-going vessels are treated as Central. Accordingly expenditure in connection with the Ship Survey Department, Bombay, is treated as partly Central and partly Provincial, the proportion being 93 per cent. Central and 7 per cent. Provincial. The above provision in the Bombay budget represents 7 per cent. of the total cost of the Ship Survey Department of the Government of India.

36, Scientific Departments.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
(1) Grants-in-aid and donations to Scientific Societies and Institutes	4	4	4	4
(2) Museums	92	1,02	1,02	99
Total—Voted ..	96	1,06	1,06	1,03

118. *Museums and Scientific Societies.*—The increase of 10 in the budget estimate and the revised estimate for the current year compared with the actuals for 1936–37 is on account of a non-recurrent grant of Rs. 10,000 sanctioned for the Prince of Wales Museum to meet the expenditure incurred on the transfer of a portion of the collections in the Natural History Section of the Museum from the main building to the new wing and their display on modern lines. The increase of 7 in the budget estimate for next year compared with the actuals for 1936–37 is on account of a non-recurrent grant of Rs. 7,500 proposed to be given to the Museum to meet the expenditure on the transfer of the rest of the Natural History Section collections and their display on modern lines.

XXVI and 37, Education.

Revenue.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
A–University	6,59	6,76	6,84	6,49
B–Secondary	2,89	2,98	3,03	2,50
C–Primary	..	..	..	..
D–Special	54	56	56	56
E–General	4,92	4,87	5,28	4,53
Deduct—Refunds	—1	—3	—2	—3
Total ..	14,93	15,14	15,69	14,05

Expenditure.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
A–University	16,92	16,41	16,45	16,50
B–Secondary	21,97	22,33	22,29	22,77
C–Primary	1,02,10	1,04,65	1,10,97	1,09,60
D–Special	6,79	6,95	6,91	6,87
E–General	10,81	10,80	10,96	34,20
F–Charges in England	1,40	1,20	1,12	1,21
Lump cut for probable savings ..	..	—1,00	..	..
Lump cut under "Allowances, Honoraria, etc."	..	—6	..	..
Lump cut under "Contingencies" ..	..	—10	..	..
Loss or gain by exchange	—1	..	..	..
Total ..	1,59,98	1,61,18	1,68,70	1,91,15
Charged ..	*5,85*	*9,21*	*7,13*	*6,93*
Voted ..	1,54,13	1,51,97	1,61,57	1,84,22

Revenue.

119. *A–University.*—The increase of 8 in the revised estimate over the budget estimate for 1937–38 is partly due to an increase in the number of students and partly to the credit of the library fees of some Arts and Professional Colleges

to the receipt side. The decrease of 35 in the budget estimate for 1938–39 compared with the revised estimate for 1937–38 is partly due to an anticipated decrease in the fee receipts and partly to a change in accounting. The loss of revenue on account of fees was previously accounted for by balancing entries on the receipt and expenditure sides. With effect from the next year the balancing entries which are fictitious will be eliminated.

120. *B–Secondary.*—The increase of 5 in the revised estimate for 1937–38 compared with the budget estimate for the same year is due partly to the increase in the number of students and partly to the credit of the library fees received from students of some of the secondary schools to the receipt side. The decrease of 53 in the budget estimate for 1938–39 compared with the revised estimate for the year 1937–38 is mainly due to the change in accounting in respect of free studentships.

121. *E–General.*—The increase of 41 in the revised estimate for 1937–38 over the budget estimate for the same year is mainly due to an increase in recoveries of overpayments. The decrease of 75 in the budget estimate for 1938–39 compared with the revised estimate for 1937–38 is mainly due to an anticipated reduction in the provision for recoveries of overpayments.

Expenditure.

122. The increase of 7,52 in the revised estimates for 1937–38 compared with the budget estimate of the year over the whole major head is mainly due to the provision of 6,00 for payment to the Ahmedabad Municipality of grants in arrears for primary education, and to non-realization in full of the lump cut made in the budget estimate.

The increase of 22,45 in the next year's estimates under the whole head compared with the revised estimates of the current year is explained below.

123. *A–University.*—The increase of 5 in the budget estimate for 1938–39 compared with the revised estimate for 1937–38 is mainly due to provision for the additional expenditure to be incurred on account of bifurcation of studies in the Sydenham College of Commerce and Economics, Bombay.

124. *B–Secondary.*—The increase of 48 in the budget estimate for 1938–39 over the revised estimate for 1937–38 is mainly due to (1) a provision of 10 for Provident Fund for teachers in non-Government Secondary Schools, (2) increase of 74 in the provisions for the grants to non-Government Secondary Schools and to local bodies for secondary education, (3) increase of 4 in the provision for grant for apparatus, books, etc. of non-Government Secondary Schools and (4) increase of 3 on account of raising the Girls' Anglo-Vernacular Middle Schools at Nasik and Dharwar to the status of full-fledged High Schools, partly counterbalanced by the absence of the provision of 37 made in 1937–38 for readjustment of pay of certain assistant masters according to the Fundamental Rules and by reduction under allowances and contingencies.

125. *C–Primary.*—The increase of 6,32 in the revised estimate compared with the budget estimate for 1937–38 is due to the provision of 6,00 referred to in paragraph 122 above and to an additional amount required for grants to some local authorities. The reduction of 1,37 in the budget estimate for the year 1938–39 compared with the revised estimate for the year 1937–38 is mainly in the provision for grants to local bodies for primary education. Government have decided to impose a cut of 2,15 in the grants to those Municipalities which should be able to develop their resources more fully to meet the increased cost of education. The estimates for next year contain a provision of 7,00 for payment of arrears to the Ahmedabad Municipality for primary education against 6 lakhs in the current year. The arrears will be wiped off next year.

126. *D–Special.*—The decrease of 4 in the budget estimate for 1938–39 compared with the revised estimate for 1937–38 is due to the absence in 1938–39 of the provision of 4 made in 1937–38 for readjustment of pay of certain assistant masters.

127. *E–General.*—This head is divided into the following sub-heads :—

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
O–Direction	1,62	1,53	1,64	1,59
P–Inspection :—				
(1) Anglo-Indian and European Communities	12	20	21	21
(2) Other Communities	3,42	3,40	3,79	3,37
Q–Scholarships :—				
(1) Anglo-Indian and European Communities	17	19	19	19
(2) Other Communities	3,43	4,09	3,78	3,22
R–Miscellaneous :—				
(1) Anglo-Indian and European Communities	4	4	3	4
(2) Other Communities	2,01	1,35	1,32	1,58
(3) Lump provision for new schemes of educational expansion and improvement.	..	..	..	24,00
Total ..	10,81	10,80	10,96	34,20

128. *Direction.*—The changes in the figures are due to changes in the personnel of officers.

129. *Inspection.*—The increase of 39 in the revised estimate for 1937–38 compared with the budget estimate for the year under "Other Communities" is due mainly to (1) sanction of selection grades to Senior Assistant Deputy Educational Inspectors, (2) payment of arrears of pay due to Bombay clerks, and (3) increased expenditure on leave salary. The reduction in the budget estimate for 1938–39 compared with the revised estimate for 1937–38 is mainly due to the absence of the provision for arrears of pay for Bombay clerks and a decrease in house rent and other allowances.

130. *Scholarships.*—The reduction of 31 in the revised estimate for 1937–38 under "Other Communities" compared with the budget estimate for the year is due to paucity of eligible candidates. The decrease of 56 in the budget estimate for the year 1938–39 compared with the revised estimate for 1937–38 is mainly due to the change in accounting in respect of free studentships.

131. *Miscellaneous.*—The increase of 24,27 in the budget estimate for 1938–39 over the revised estimate for 1937–38 is due to (1) the lump provision of 24,00 in the budget estimate for 1938–39 for new schemes of educational expansion and improvement, (2) an increase of 8 under examination charges, (3) increase of 1 under grants for the encouragement of literature, (4) an increase of 4 under Dakshina and other Fellowships owing to the restoration of the value of these Fellowships and (5) an increase of 13 on account of the proposed restoration of the grants to the Bombay Boy Scouts Association and the Girl Guides Association on certain conditions.

132. *F–Charges in England.*—These charges consist of provisions for (1) leave pay of officers on leave in England, (2) overseas pay of European officers and (3) Government scholarships. The first two fluctuate according to the number of officers going on leave. Under item (3) a provision of 3 has been made for a scholarship to Mr. V. S. Bendre for historical research and of 10 for foreign state scholarships.

XXVII and 38, Medical.

Revenue.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget. estimate, 1938–39.
Medical Schools and College fees ..	2,43	2,30	2,45	2,45
Hospital Receipts	3,10	2,25	3,00	2,90
Mental Hospital Receipts	93	1,75	90	1,00
Sale of Medicines	2	1	1	1
Contributions	6,90	7,10	6,90	6,91
Income from Endowments	21	22	22	22
Recoveries of overpayments	16	18	16	16
Collection of payments for services rendered ..	24	8	22	24
Miscellaneous	24	17	20	20
Receipts in England	1	....	....	....
Total ..	14,24	14,06	14,06	14,09
Deduct—Refunds	—10	—6	—6	—9
Total ..	14,14	14,00	14,00	14,00

Expenditure.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Medical Establishment	4,09	4,66	4,28	4,68
Hospitals and Dispensaries	23,75	24,79	25,01	26,12
Grants for Medical purposes	2,97	3,13	2,98	3,06
Medical Colleges and Schools	4,07	4,25	4,31	4,72
Mental Hospitals	5,10	5,11	5,43	5,10
Chemical Examiners	43	42	44	47
Charges in England	1,39	1,73	1,38	1,76
Lump reduction	....	—30	....	....
Lump cut under "Allowances and honoraria"	....	—6	....	....
Lump cut under "Contingencies" ..	....	—30	....	....
Loss and gain by exchange	—1	....	—1	....
Total ..	41,79	43,43	43,82	45,91
Charged ..	*4,48*	*4,96*	*4,76*	*5,10*
Voted ..	37,31	38,47	39,06	40,81

Revenue.

133. *Medical Schools and College fees.*—The increase in the revised estimate for the current year and the budget estimate for the next year compared with the budget estimate for 1937–38 is mainly due to an increase in the number of students at the Grant Medical College, Bombay.

134. *Hospital Receipts.*—The increase in the revised estimate compared with the budget estimate of the current year is mainly due to an increase in the number of paying patients at hospitals owing to the stricter enforcement of the revised hospital fee rules. The budget estimate for the next year follows the revised estimate.

135. *Mental Hospital Receipts.*—The decrease in the revised estimate compared with the budget estimate for the current year is on account of revised rates for the maintenance charges of patients at Government Mental Hospitals sanctioned in October 1936.

136. *Contributions.*—The decrease in the revised estimate for the current year and the budget estimate for the next year compared with the current year's budget estimate is partly due to the withdrawal of S. M. S. officers from certain local board dispensaries and the consequent reduction in the amount of contribution to be received from local bodies on account of Government Medical Officers lent to them and partly to the transfer of the contribution of the Government of Sind for officers lent to that Government to the head " Collection of payments for services rendered ".

137. *Collection of payments for services rendered.*—The increase in the revised estimates for the current year and the budget estimates for next year, compared with the budget estimate for 1937–38, is mainly due to the transfer to this minor head of the contribution payable by the Government of Sind in respect of officers of the Government of Bombay serving in the province of Sind.

Expenditure.

138. *Medical Establishment.*—The decrease in the revised estimate compared with the budget estimate of the current year is due to savings on account of (*i*) changes in personnel, (*ii*) abolition of the post of the Lay Secretary and (*iii*) reduction in house-rent, compensatory and travelling allowances. The increase in the next year's budget estimate compared with the revised estimate is due to annual increments of officers and establishment and expenditure on viscera boxes and bottles to be supplied by the Surgeon General to hospitals and dispensaries.

139. *Hospitals and Dispensaries.*—The increase in the revised estimate for the current year compared with the budget estimates for the current year is mainly due to additional expenditure on account of (*i*) increased consumption of water, (*ii*) increase in the number of patients, (*iii*) increase in the contract rates for the purchase of clothing urgently required and medicines and instruments, (*iv*) changes in personnel due to leave and transfers, (*v*) appointment of an Indian Medical Service officer in place of a B. M. S. Officer and increased expenditure on travelling allowance. The increase in the budget estimate for the next year compared with the revised estimate for the current year is mainly due to the additional provision for the following items of expenditure :—

(*i*) increments in pay of staff ;

(*ii*) creation of post of Honorary Surgeon for the B. J. Hospital for Children, Bombay ;

(*iii*) additional ward servants and sweepers at the Civil Hospital, Ahmedabad ;

(*iv*) Thresh Disinfector for the G. T. and Cama and Albless Hospitals, Bombay ;

(*v*) appointment of a special Leprosy Officer ;

(*vi*) continuance of 61 beds in the J. J. Group of Hospitals as a permanent measure ;

(*vii*) extension of the scheme of subsidising medical practitioners in rural areas and the appointment of additional nurses and midwives at local board dispensaries ;

(*viii*) renovation or supply of instruments to dispensaries maintained by local bodies ;

(*ix*) expansion of the Out-patient Department of the G. T. Hospital, Bombay ;

(*x*) creation of the post of a second clerk at the Civil Hospital, Surat ;

(*xi*) two additional ward servants for the Civil Hospital, Godhra ;

(*xii*) entertainment of a servant for the X-Ray Department at the Civil Hospital, Dhulia ; and

(*xiii*) additional sister for the Cama and Albless Hospitals, Bombay.

140. *Grants for Medical purposes.*—The decrease in the revised estimate for the current year is due to the reduced grant to the Bombay Medical Council and to less expenditure on schemes of rural medical relief.

141. *Medical Colleges and Schools.*—The increase in the revised estimate for the current year compared with the budget estimate for that year is mainly due to (1) postponement of leave by two I. M. S. officers and grant of house-rent allowance to one I. M. S. officer, (2) increased expenditure on lighting and telephone charges, more consumption of water and payment of customs duty on goods ordered in the previous year but received during the current year, (3) increase in travelling allowance and (4) fees for examination of bones to lecturers in Anatomy.

The increase in the budget estimate for the next year compared with the budget estimate and the revised estimate for the current year is mainly due to the additional provision made for grants to Ayurvedic and Unani teaching institutions.

142. *Mental Hospitals.*—The increase in the revised estimate for the current year compared with the budget estimate for the current year is mainly due to the purchase of a Thresh Disinfector and increased expenditure on diet owing to increase in the number of pauper patients, and increased expenditure under travelling allowance owing to transfers, etc., and the postponement of leave by an I. M. S. officer.

143. *Charges in England.*—The decrease in the revised estimate compared with the budget estimate of the current year is due to the fact that some officers postponed their going on leave. The increase in the next year's budget estimate is due to increased provision for payment of leave salaries to officers.

XXVIII and 39, Public Health.

Revenue.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Sale proceeds of sera and vaccines, etc. ..	4,34	4,40	4,60	4,35
Contributions	1,55	1,21	1,58	1,63
Recoveries of overpayments	12	5	5	5
Collection of payments for services rendered ..	7	7	7	7
Miscellaneous	13,03	12,71	13,00	12,96
Total ..	19,11	18,44	19,30	19,06
Deduct—Refunds	—3	—3	—5	—2
Total ..	19,08	18,41	19,25	19,04

Expenditure.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Public Health Establishment	6,63	6,71	6,79	7,24
Grants for Public Health Purposes ..	2,53	2,03	2,05	1,09
Expenses in connection with epidemic diseases	1,40	1,47	1,57	1,89
Bacteriological Laboratories	2,94	3,08	3,22	3,08
Pasteur Institutes	31	14	14	14
Works	8,64	18,13	15,62	18,19
Charges in England	15	52	44	40
Lump cut under "Allowances, Honoraria, etc."	..	—2	..	..
Lump cut under "Contingencies" ..	..	—8	..	..
Total ..	22,60	31,98	29,83	32,03
Charged ..	*1,73*	*2,09*	*1,82*	*1,97*
Voted ..	20,87	29,89	28,01	30,06

Revenue.

144. The sale proceeds of quinine, sera and vaccine, etc., and contributions from local bodies towards the pay of vaccinators, etc., and receipts from water works, are credited to this head.

145. *Sale proceeds of sera and vaccines.*—The receipts under this head are fluctuating as they depend on the demand for plague and other vaccines from local bodies, Indian States, etc. The increase of 20 in the revised estimates compared with the budget estimate for the current year, is due to increased sales of lymph quinine, etc. The next year's estimate is based on the average receipts in the previous years.

146. *Contributions.*—This head represents contributions received from local bodies in respect of —

(1) the Infectious Diseases Hospital,

(2) the pay of vaccinators, and

(3) the Public Health Laboratory, Poona.

The fluctuations under this head are mainly due to the contributions being paid in arrears in some cases. The next year's estimates include a contribution of 17 from the Rockfeller Foundation towards the expenditure on the Health Unit Scheme, for which a provision of 28 is made on the expenditure side.

147. *Miscellaneous.*—The increase in the revised estimate and the budget estimate for next year compared with the budget estimate for the current year is due to higher receipts from sale of water.

Expenditure.

148. *Public Health Establishment.*—This head includes charges for pay of Director and Assistant Directors of Public Health, Consulting Surveyor, Consulting Public Health Engineer, and their establishments, pay of vaccinators, etc. The increase in the next year's budget estimate compared with the revised estimate of the current year is mainly due to —

(*i*) provision of 28 for the Health Unit Scheme ; and

(*ii*) reduction of 12 in the receipts, of the Consulting Public Health Engineer, which are credited to this head by a deduct entry.

149. *Grants for Public Health Purposes.*—The decrease of 96 in next year's budget compared with the revised estimate of the current year is mainly due to (*i*) the omission of the usual provision of 90 for grants for village water supply in view of the fact that a special provision of Rs. 10 lakhs has been made under "F—Works", (*ii*) a decrease of 6 in the grant to local boards and municipalities on account of health officers and sanitary inspectors and (*iii*) a decrease of 10 in the grants to local bodies for works executed through the Public Works Department, counterbalanced by an increase of 13 on account of the provision of 13 for grant to the Bombay Mofussil Maternity and Child Welfare and Health Council.

150. *Expenses in connection with Epidemic Diseases.*—The increase of 10 in the revised estimate for the current year compared with the budget estimates for the current year, is mainly due to an additional expenditure of 21 on account of employment of more malaria officers, purchase of quinine and increase in the rates of postage on parcels, partially counterbalanced by savings of about 10 owing to less prevalence of plague and cholera and employment of smaller number of Epidemic Medical Officers for a shorter period than intended.

The increase of 32 next year compared with the current year's revised estimate, is mainly due to an additional provision of 38 next year for quinine and anti-malaria officers and of 8 for supply of new medicine boxes to the Anti-malaria and Epidemic Medical Officers, counterbalanced by a slight decrease under the Infectious Diseases Hospital, Poona.

151. *Bacteriological Laboratories.*—The increase of 14 in the revised estimate for the current year compared with the budget estimate for the same year, is due mainly to an anticipated excess of 21 on account of (1) changes in personnel, (2) improbability of realising the lump cut under pay of establishment and (3) additional requirements under contingencies, partially counterbalanced by savings in the provision for "Pay of Officers" due to the drawal of the sterling overseas pay by Lieutenant-Colonel S. S. Sokhey, I.M.S., in England.

152. *Works.*—The decrease in the revised estimate compared with the budget estimate of the current year is mainly due to anticipated saving of 2,78 in the grant of Rs. 10 lakhs for village water supply counterbalanced by an increase of 27 due to additional requirements for the purchase of water from the Bombay Municipality in connection with the Salsette Water Supply Scheme *plus* supervision charges at 10 per cent. thereon. The next year's provision also includes Rs. 10 lakhs for village water supply.

153. *Charges in England.*—The provision is for leave salaries of officers going on leave to England and the overseas pay of European Officers. It fluctuates according to the number of officers on leave every year.

XXIX and 40, Agriculture.

Revenue.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Agricultural Receipts	3,55	3,43	3,59	3,38
Recoveries of overpayments	23	2	1	2
Collection of payments for services rendered ..	1	1	1	1
Total ..	3,79	3,46	3,61	3,41
Deduct—Refunds	..	—1	—1	—1
Total ..	3,79	3,45	3,60	3,40

Expenditure.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Agricultural Department	5,38	5,60	5,70	6,49
Experimental Farms	1,84	1,74	1,72	1,71
Agricultural Experiments	17	18	18	23
Agricultural Education and Research ..	3,99	4,14	4,13	4,14
Botanical and other Public Gardens ..	3	3	3	3
Public Exhibitions and Fairs	3	3	3	3
Other Charges	2,02	2,21	2,23	1,82
Works	..	..	..	11
Charges in England	31	32	19	27
Lump cut under "Allowances, Honoraria, etc."	..	—2	..	..
Lump cut under "Contingencies" ..	..	—9	..	..
Total ..	13,77	14,14	14,21	14,83
Charged ..	*1,15*	*1,23*	*1,17*	*1,28*
Voted ..	12,62	12,91	13,04	13,55

Revenue.

154. *Agricultural Receipts.*—The Agricultural College and school fees and proceeds of farm produce and cotton seed and implements sold by the Agricultural Department and also grants from the Imperial Council of Agricultural Research transferred from the deposit section are credited to this head. The increase of 16 in the revised estimate compared with the budget of the current year is due to better yield of crops, greater demand for boring machines on hire and levy of fees at higher rates from Sind students at the Poona Agricultural College. The decrease in the next year's budget compared with the current year's is due to reduced provision required on account of transfers from the deposit account of grants from the Imperial Council of Agricultural Research.

Expenditure.

155. *Agricultural Department.*—The increase in the revised estimate compared with the budget estimate for the current year is mainly due to the provision for pay of officers and establishment proving inadequate on account of the lump cuts for probable savings and to an extra amount of 5 required for re-conditioning boring machines for which no provision was made. The increase in the next year's budget compared with the current year's budget estimate is mainly due to the provision of (i) 43 for land development and training of agriculturists in bunding, (ii) 15 on research on bee keeping and (iii) 10 on account of the Jarilla cotton and seed distribution scheme. It is also due to increased provision of 11 for travelling allowance for the staff and 5 on premium bulls.

156. *Agricultural Experiments.*—The increase of 5 in the next year's budget compared with the budget estimate of this year is mainly due to the additional provision for agricultural experiments.

157. *Other Charges.*—The decrease in the next year's budget compared with the budget and revised estimates of the current year is mainly due to reduced expenditure on schemes wholly or partly financed from the funds of the Imperial Council of Agricultural Research.

158. *Works.*—The next year's budget provides for 11 for the construction of quarters for the students attending the training classes in horticulture and poultry farming at the Ganeshkhind Gardens and the Government Poultry Farm, Kirkee.

XXX and 41, Veterinary.

Revenue.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Veterinary College and School Fees ..	15	14	18	14
Other receipts	8	3	7	6
Transfers from Deposit Account of grants from the Imperial Council of Agricultural Research.	10	10	10	10
Total ..	31	27	35	30

Expenditure.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Superintendence	60	72	62	60
Veterinary Education and Research ..	66	65	64	64
Subordinate Establishment	2,13	2,07	2,10	2,10
Hospitals and Dispensaries	49	50	49	70
Other Charges	2	2	2	2
Charges in England	..	14	13	5
Lump cut under "Allowances, Honoraria, etc.".	..	—1	..	..
Lump cut under "Contingencies" ..	..	—1	..	..
Total ..	3,90	4,08	4,00	4,11
Charged ..	*23*	*27*	*26*	*28*
Voted ..	3,67	3,81	3,74	3,83

Revenue.

159. The increase of 8 in the current year's revised estimate compared with the budget estimate is due to a greater number of students joining the Veterinary College, sale of rinderpest vaccines to Indian States and larger receipts from fees for inoculations and vaccinations against contagious animal diseases. The next year's estimate follows the accounts of 1936-37.

Expenditure.

160. *Superintendence.*—The decrease of 10 in the revised estimate for the current year compared with the budget estimate is due to less expenditure on the purchase of sera and vaccines. The next year's estimate follows the current year's revised estimate.

161. *Subordinate Establishment.*—The next year's estimate of 2,10 under this head includes provision for the new item relating to four new appointments of Veterinary Assistant Surgeons for new dispensaries to be opened.

162. *Hospitals and Dispensaries.*—The increase in the next year's estimate under this head compared with the revised estimate of the current year is mainly due to the new item of 20 for grant-in-aid towards the construction of veterinary dispensary buildings at Sindgi, Taloda, Bhusawal and Borsad.

163. *Charges in England.*—Separate figures under this head for 1936-37 are not available as they were recorded under the major head 'Agriculture' of which 'Veterinary' was then a minor head. The expenditure of 13 on this account during the current year was on leave salary and overseas pay of the Director. The reduction in next year's estimate is due to the fact that no officer is likely to go to England on leave.

XXXI and 42, Co-operation.

Revenue.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Audit Fees	1,27	1,17	1,17	1,17
Miscellaneous Receipts	89	1,24	1,11	1,36
Total ..	2,16	2,41	2,28	2,53
Deduct—Refunds ..	..	..	..	—1
Total ..	2,16	2,41	2,28	2,52

Expenditure.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Direction	74	87	80	80
Superintendence	3,74	3,86	3,96	4,04
Grants-in-aid	55	60	60	58
Other Charges	1,05	1,24	1,12	1,37
Charges in England	..	4	5	11
Lump cut under "Allowances, Honoraria, etc."	..	—2	..	..
Lump cut under "Contingencies" ..	..	—2	..	..
Total ..	6,08	6,57	6,53	6,90
Charged ..	*41*	*46*	*44*	*51*
Voted ..	5,67	6,11	6,09	6,39

Revenue.

164. *Miscellaneous receipts.*—Under this minor head (*i*) receipts of the Registrar and (*ii*) transfers from the deposit account of subsidy from the Government of India towards the scheme of co-operative training and education and from the Sugar Excise Fund are recorded. The decrease of 13 in the revised estimate compared with the budget estimate of the current year is due to (1) reduced receipts on account of the Special Recovery staff owing to partial suspension of recovery work, (*ii*) abolition of post of the Special Mamlatdar of Co-operative Societies, Dohad, from 1st October 1937 and the consequent reduced recovery on his account from the Bombay Provincial Co-operative Bank and (*iii*) decreased receipts from the co-operative training and education scheme. The increase of 25 in the next year's budget compared with the revised estimate is mainly due to larger receipts expected from the co-operative training and education scheme.

Expenditure.

165. *Direction.*—The decrease of 7 in the revised estimate compared with the budget estimate of the current year is mainly due to the Deputy Registrar's post being vacant for some time.

166. *Superintendence.*—The increase in the revised estimate compared with the budget estimate is due mainly to the non-realisation of the lump cut under "Pay of Establishment". The increase in the next year's budget estimate compared with the revised estimate is mainly due to employment of additional staff in the Co-operative Department.

167. *Grants-in-aid.*—The decrease in the next year's budget estimate compared with the budget and revised estimate of the current year is due to smaller provision for grants to land mortgage banks.

168. *Other Charges.*—The decrease in the revised estimate compared with the budget estimate of the current year is due mainly to lower expenditure on the Special Recovery staff owing to partial suspension of their activities. The increase in the next year's estimate compared with the revised estimate is due to increased expenditure on the co-operative training and education scheme.

XXXII and 43, Industries.

Revenue.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Industries	5,83	4,34	3,53	3,50
Fisheries	68	81	62	72
Total ..	6,51	5,15	4,15	4,22
Deduct—Refunds	..	..	—1	—1
Total ..	6,51	5,15	4,14	4,21

Expenditure.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Industries	5,60	8,54	7,55	10,16
Fisheries	89	85	79	1,39
Charges in England	8	1	3	8
Lump cut under "Allowances, Honoraria, etc."	..	—1	..	..
Lump cut under "Contingencies" ..	..	—4	..	..
Total—Voted ..	6,57	9,35	8,37	11,63

Revenue.

169. *Industries.*—The decrease in the revised estimate for the current year compared with the budget estimate is mainly due to less receipts under the Bombay Weights and Measures Act, the reason for this being that most of the local bodies and municipalities having now appointed their own Inspectors the receipts in those cases are credited to their funds.

170. *Fisheries.*—The decrease in the revised estimate compared with the budget estimate for 1937-38 is due to the anticipated receipts from the fish curing yards not having been fully realised.

Expenditure.

171. *Industries.*—The decrease of 99 in the revised estimate for the current year compared with the budget estimate is mainly due to (*i*) less expenditure of 2 under "Superintendence" on account of the post of the Senior Weaving Assistant having remained vacant for some time after the demise of the incumbent, (*ii*) saving of 92 under "Industrial Development" on account of the lump provision of Rs. 1½ lakhs for development of village industries not being expected to be fully

utilised owing to the schemes for industrial development being sanctioned late in the year, (*iii*) saving of 10 in the provision for the scheme of cotton handloom marketing financed by the Government of India mainly owing to the closing of the Poona District Industrial Association and grants not having been sanctioned to two Associations, (*iv*) saving of 6 in the provision for the scheme for the development of the cottage and small scale woollen industries financed by the Government of India on account of the scheme having been sanctioned late in the year and (*v*) saving of 5 under the Scheme for vocational training of the middle class unemployed owing to the late entertainment of the establishment, partly counterbalanced by an increase of 5 under contingencies under "Direction" on account of advertisement charges in connection with the new schemes sanctioned by Government, and less recovery from the Government of Sind on account of supervision charges.

The increase of 2,61 in the budget estimate for next year compared with the revised estimate of the current year is mainly due to (*i*) grant of a subsidy of 10 for hand-spinning in famine districts; (*ii*) full provision of 1,85 being made for the following schemes for industrial development as against the expenditure of 58 during the current year, viz. development of cane and bamboo work, dyeing demonstration parties, wool-weaving school, village tanning demonstration parties, lacquer work demonstration party, scheme for development of art-crafts, scheme for encouragement of hand-spinning and weaving of khadi, Industrial Chemist's Laboratory and Industrial Engineer's Workshop; (*iii*) provisions made for new schemes such as experiments in artificial silk (71), preliminary investigations into the possibility of manufacturing pencils and paper pulp (20), experiments on sericulture (10), Pottery experiments (10) and Industrial survey of the Province through a committee (25); (*iv*) additional provision of 60 on account of the apprentice scheme, a leather working school and a tailoring school; and (*v*) additional provision of 5 for scholarships in tanning schools; partly counterbalanced by (*i*) less provision of 63 under "Technical Education" due to the reduction of 7 in grants for non-Government Technical Schools and to the absence of provision corresponding to the current year's provisions for the purchase of a boiler for the R. C. Technical Institute, Ahmedabad, and the non-recurring grant of 29 to the Victoria Jubilee Technical Institute for urgent repairs to their buildings, (*ii*) a reduction of 3 under Inspection of Weights and Measures due to less provision for allowances and contingencies and (*iii*) a reduction of 7 under "Direction" mainly due to the Director of Industries intending to proceed on leave ex-India in 1938-39.

172. *Fisheries.*—The reduction of 6 in the revised estimate under this head is mainly due to the transfer of some of the yard buildings to the control of the Public Works Department and less expenditure on account of rent for the staff for whom temporary sheds have been built. The increase of 60 in the next year's budget estimate compared with the revised estimate for the current year is due mainly to the provision of 52 made for the new scheme of fishing in the high seas by a steam launch, and establishment of model fish curing demonstration sheds at Malwan and Majali.

XXXVI and 47, Miscellaneous Departments.

Revenue.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Examination Fees	30	34	30	35
Fees for the Inspection of Steam Boilers ..	1,33	1,36	1,32	1,35
Administration of Indian Partnership Act, 1932	..	5	5	5
Miscellaneous	22	11	20	10
Total ..	1,85	1,86	1,87	1,85
Deduct—Refunds	—2	—2	—3	—3
Total ..	1,83	1,84	1,84	1,82

Expenditure.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Labour and Emigration—				
Inspector of Factories	1,21	1,40	1,34	1,32
Labour	1,30	1,41	1,63	2,36
Inspection and Tests—				
Inspector of Steam Boilers	1,11	1,15	1,16	1,21
Statistics—				
Provincial Statistics	1	10	10	10
Miscellaneous—				
Preservation and translation of ancient manuscripts	3	3	3	3
Examinations	17	17	16	15
Administration of Indian Partnership Act, 1932	..	3	3	3
Miscellaneous	2,76	3,03	3,14	2,76
Charges in England	52	24	25	30
Lump cut under "Allowances, Honoraria, etc."	..	—2	..	..
Lump cut under "Contingencies" ..	..	—2	..	..
Total ..	7,11	7,52	7,84	8,26
Charged ..	*90*	*96*	*96*	*98*
Voted ..	6,21	6,56	6,88	7,28

Expenditure.

173. *Inspector of Factories.*—The decrease in the revised estimate compared with the budget estimate of the current year is mainly due to the Chief Inspector proceeding on leave ex-India a little earlier than intended, (*ii*) one Inspector being on leave on half average pay and (*iii*) the delay in the return of another officer from deputation to Sind.

174. *Labour.*—The increase in the revised estimate compared with the budget estimate of the current year is mainly due to the expenditure (20) on the Textile Labour Inquiry Committee. The increase in the next year's budget estimate compared with the revised estimate for the current year is mainly due to the provision of one lakh on account of educational, medical and other forms of social amenities for industrial labour.

175. *Miscellaneous.*—The increase in the revised estimate compared with the budget estimate for the next year is mainly due to an increase under " Juvenile Branch " on account of the increase in the number of children committed to certified schools under the Bombay Children Act, 1924, necessitating an increased expenditure on articles of food, clothing and bedding required for such children. The decrease in the next year's budget estimate compared with the revised estimate is due to the transfer of the provision for " Village Improvement Scheme " from this head to the head " 25-General Administration ", counterbalanced by increases due to the provision for the grant-in-aid to the Bombay Presidency Probation and After-care Association transferred from " 28-Jails and Convict Settlements " and the provision for grants for Depressed Class Hostels transferred from the head " 37-Education " to this head.

XXXIX and 50, Civil Works.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Revenue	31,98	61,71	46,80	45,15
Expenditure	1,07,20	1,46,15	1,25,26	1,13,08
Charged ..	*7,65*	*7,78*	*7,48*	*6,33*
Voted ..	99,55	1,38,37	1,17,78	1,06,75

Revenue.

176. The receipts consist mainly of rents of buildings and transfers from the Central Road Fund.

The decrease of 14,91 in the revised estimate for 1937-38, compared with the budget estimate for the same year, is mainly due to a decrease of 14,90 under "Transfers from the Central Road Development Account" as a result of less expenditure on Road Development works under the head 50-Civil Works owing to delay in land acquisition, revision of plans and estimates and low tendered rates.

The reduction in next year's estimate compared with the current year's revised estimate is also mainly under "Transfers from the Central Road Development Account".

Expenditure.

177. The decrease of 20,89 in the revised estimate for 1937-38 compared with the budget estimate for the same year is mainly due to less expenditure on Petrol Tax, Medical and Scarcity Works. The decrease under Petrol Tax and Medical works is mostly due to low tendered rates, revision of plans and estimates and delay in land acquisition. In the current year's budget estimate lump provision for scarcity works was made under the head "50-Civil Works" in the absence of information regarding distribution under other heads. It is now anticipated that a major portion of the expenditure will fall under the head "18-Civil". Hence a reduction under 50-Civil Works.

The decrease of 12,18 in the budget estimate for 1938-39 compared with the revised estimate for 1937-38 is mainly due to—

(1) absence of provision for scarcity works in 1938-39;
(2) less provisions for other works including Petrol Tax works;
(3) consequent decrease in the *pro rata* share of the establishment charges debitable to this head.

This decrease has been partly counterbalanced by an increase of 2,00 for repairs to communications.

178. The budget estimate for 1938-39 is distributed as under :—

		Rs.
Major works in progress	Voted ..	3,50
New Major works	Voted ..	25
Road works to be financed from the receipts from the Petrol Tax Fund.	Voted ..	33,62
Minor works	Voted ..	3,55
	Charged ..	*34*
Repairs	Voted ..	40,03
	Charged ..	*2,03*
Establishment—Ordinary ..	Voted ..	15,92
	Charged ..	*2,70*
Establishment—Central Road Fund..	Voted ..	10
	Charged ..	*26*
Tools and Plant	Voted ..	1,24
Grants-in-aid	Voted ..	8,45
Suspense	Voted ..	5
Charges in England—Establishment —Ordinary	Voted ..	4
	Charged ..	*98*
Establishment—Central Road Fund	Voted ..	....
	Charged ..	*2*
	Total ..	1,13,08

NOTE ON THE BUDGET PROVISION AND FINAL DEBIT OF EXPENDITURE ON PUBLIC WORKS DEPARTMENT ESTABLISHMENT AND TOOLS AND PLANT CHARGES.

179. In this Province the Public Works Department establishment is not divided into two distinct branches to deal separately with " Irrigation " and with " Roads and Buildings " (or " Civil Works "). A considerable proportion of the ordinary establishment executes work in connection with both branches. With a view to facilitating the booking of expenditure and appropriation audit, all establishment and tools and plant charges (excluding special establishments and those tools and plant which are required for the carrying out of Irrigation survey works as well as tools and plant purchased from the Provincial Road Fund) are included in one demand for grant under the head " 50-Civil Works ".

180. At the end of the year when the final figures of expenditure are known, the expenditure on ordinary establishment and tools and plant in each circle of superintendence is distributed over the major heads, in proportion to the total expenditure on works and repairs debited to those major heads in that circle. It is necessary that the budget provisions for both these items under all the major heads concerned should correspond as nearly as possible with the sums that will be finally debited to those heads.

181. *Establishment.*—During the years (up to and including the year 1933-34) the ordinary establishment charges provided in the budget were calculated at the rate of 24 per cent. of the estimated cost of works and repairs in the case of all Central heads and the Provincial heads " XVII ", " 18 ", " 68 ", " 81 " and " 52 ", the residue being shown under the head " 50 ". The figures worked out in the accounts on the basis of a pro-rata distribution under the several major heads varied very greatly from those provided in the budget on the above basis. In order to bring the budget figures closer to the actuals it was decided, with effect from the year 1934-35, that ordinary establishment charges under all the Provincial Major Heads concerned should be provided on a *pro-rata*, instead of a percentage basis, but that in the case of the Central heads they should continue to be provided at a percentage rate. It was also decided that special establishments should continue to be provided under the heads to which their cost is debitable. The establishment charges under the several heads of accounts concerned have been provided in accordance with the decisions outlined above.

182. *Tools and Plant.*—The original estimates are based on the requirements of the local officers. As a rate of 3 per cent. has been prescribed in respect of works carried out for other Governments and also from the Provincial Road Fund, provision for tools and plant required for such works is made at that rate by deduction from the total actual requirements. The residue is distributed over all other Provincial heads, including " 50 ", in proportion to the estimated outlay on works and repairs under those heads.

183. Certain establishment is engaged solely on work in connection with the Back Bay Reclamation Scheme and it is, accordingly, classified under the head " 80-Bombay Development Scheme ", to which head the cost of works and repairs in connection with that scheme is debitable. That head also bears the cost of part of the pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division, and one Assistant Engineer, and full pay and allowances of one overseer, who are now in charge of the Back Bay Reclamation work. Secretariat charges, calculated at 1 per cent. on the cost of works and repairs, are also included under that head.

184. The details of the establishment and tools and plant charges except those of the special establishment and those tools and plant which are required for carrying out Irrigation survey works are given in the detailed account under the major head " 50-Civil Works " and the details of the special establishments and tools and plant required for Irrigation survey works are given in the detailed accounts under the major heads concerned.

DISTRIBUTION OF CHARGES FOR ESTABLISHMENT OVER SEVERAL PUBLIC WORKS DEPARTMENT MAJOR HEADS.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
1. 81—Civil Works (executed from loan funds—Ordinary establishment charges calculated on pro-rata basis—				
Charged ..	*129*	*100*	*100*	....
Voted ..	490	500	500	....
2. Irrigation heads—				
"XVII"—(*a*) Cost of Special Establishment classified under XVII. Voted ..	2,68,370	2,76,800	2,76,800	2,73,000
(*b*) Pensionary charges of Irrigation Department estimated to be debited to "XVII." *Charged* ..	*7,477*	*5,700*	*5,700*	*5,000*
Voted ..	36,557	21,000	21,000	20,200
(*c*) Ordinary establishment charges calculated on pro-rata basis. *Charged* ..	*93,456*	*70,800*	*70,800*	*62,000*
Voted ..	4,56,959	2,62,400	2,62,400	2,53,000
(*d*) Share of expenditure on retrenched personnel debitable to the Irrigation Branch. *Charged* ..	*1,344*	....	....	....
Voted ..	4,739	2,000	2,000	900
"18"—(*a*) Cost of Special establishment classified under "18" .. Voted ..	36,347	37,400	37,900	45,500
(*b*) Pensionary charges for Irrigation Department estimated to be debited to "18". *Charged* ..	*1,950*	*1,000*	*1,000*	*1,200*
Voted ..	8,222	3,700	3,700	4,400
(*c*) Ordinary establishment charges calculated on pro-rata basis. *Charged* ..	*24,381*	*12,600*	*12,600*	*14,000*
Voted ..	1,02,779	46,800	46,800	56,000
"68"—(*a*) Cost of Special Establishments classified under "68" .. Voted ..	4,522	4,800	4,800	....

—		1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
		Rs.	Rs.	Rs.	Rs.
2. Irrigation heads—*contd.*					
(*b*) Pensionary charges of Irrigation Department estimated to be debited to "68".	*Charged* ..	*910*	*900*	*900*	*1,600*
	Voted ..	4,650	3,200	3,200	6,400
(c) Ordinary establishment charges calculated on pro-rata basis.	*Charged* ..	*11,377*	*10,700*	*10,700*	*20,000*
	Voted ..	58,122	39,700	39,700	80,000
3. "52"—Bombay Development Scheme—					
(*a*) Cost of Special establishment..	Voted ..	166	200	79,200	85,700
(*b*) Ordinary establishment charges calculated on pro-rata basis.	*Charged* ..	*7,998*	*6,300*	*6,300*	*14,000*
	Voted ..	23,699	23,500	23,500	56,000
4. "50"—Civil Works—					
Ordinary establishment charges calculated on pro-rata basis.	*Charged* ..	*5,42,206*	*5,25,600*	*4,86,600*	*3,67,600*
	Voted ..	17,72,387	19,78,200	19,18,800	15,96,200
Establishment—Central Road Fund.	*Charged* ..	....	*12,900*	*21,900*	*28,400*
	Voted ..	....	4,200	5,300	9,800
	Total ..	34,69,237	33,51,000	33,42,200	30,00,900
	Charged ..	*6,91,228*	*6,46,600*	*6,16,600*	*5,13,800*
	Voted ..	27,78,009	27,04,400	27,25,600	24,87,100

NOTE EXPLAINING VARIATIONS IN THE DEMAND FOR ESTABLISHMENT FOR THE YEAR 1938-39.

185. The total gross estimated cost of the Public Works establishment for the year 1938-39 is Rs. 37,53,800 (Rs. 6,06,500 Charged and Rs. 31,47,300 Voted) while the total net estimated cost is Rs. 30,00,900 (Rs. 5,13,800 Charged and Rs. 24,87,100 Voted). The following statement shows the variations between the figures of the cost of establishment for the years 1938-39, 1937-38 and 1936-37 :—

Items.	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1. Total establishment charges excluding pensionary charges ..	37,07,540	36,51,000	37,05,200	37,15,000
2. *Deduct*—Establishment charges recoverable from other Governments and Departments ..	—2,98,069	—3,35,500	—3,98,500	—7,52,900
Net establishment charges excluding pensionary charges ..	34,09,471	33,15,500	33,06,700	29,62,100
3. Pensionary charges of the Irrigation Department	59,766	35,500	35,500	38,800
Total ..	34,69,237	33,51,000	33,42,200	30,00,900.

186. *Item* 1.—*Total establishment charges excluding pensionary charges.*—The increase in the revised estimate for 1937-38 and the budget estimate for 1938-39 compared with the budget estimate for 1937-38 is mainly due to the transfer from the Revenue Department of the Revenue establishment employed in connection with the Development Department chawls to the administrative control of the Public Works Department.

187. *Item* 2.—*Establishment charges recoverable from other Governments and Departments.*—Larger recoveries are estimated for 1938-39, compared with the actuals for 1936-37 and the budget and revised estimates for 1937-38 as more works are expected to be carried out on behalf of other Governments, Departments, etc.

188. *Item* 3.—*Pensionary charges of the Irrigation Department.*—Pensionary charges are adjusted on a percentage basis on the establishment charges under the Irrigation heads " XVII ", " 18 " and " 68 " by credit to the head " 55-Superannuation allowances and pensions " after the close of the year. The rate of adjustment was fixed at 14 per cent. until the year 1930-31, when, this rate being considered excessive, the Government of India directed that in future it should be decided with reference to the rate of interest paid on loans taken from that Government in any particular year. The rate of adjustment is fixed accordingly every year and in doing so the fact that certain establishment in this Department is temporary is taken into account.

The pensionary charges debitable to the Irrigation Department are calculated every year at the rate of adjustment fixed, as mentioned above, on the ordinary establishment charges debitable to the Irrigation heads concerned on a *pro-rata* basis ; charges on account of special establishments, which with the exception of one measurer in the Central Circle are all of a temporary nature, are excluded. The pensionary charges thus vary each year consequent on the variations which occur in the share of ordinary establishment charges debitable to the Irrigation heads and the rate of adjustment.

PRO FORMA ACCOUNT OF THE RECEIPTS AND EXPENDITURE FROM THE PETROL TAX FUND.

	Rs.
Opening balance on 1st April 1936	41,61,563
Receipts in 1936–37	19,36,314
	60,97,877
Expenditure in 1936–37	19,68,499
Balance on 31st March 1937	41,29,378
Estimated receipts in 1937–38	27,000
	41,56,378
Estimated expenditure in 1937–38	35,27,000
Estimated balance on 1st April 1938	6,29,378
Estimated receipts in 1938–39	27,71,000
	34,00,378
Estimated expenditure in 1938–39	34,00,000
Estimated balance on 31st March 1939 ..	378

DETAILS OF THE BUDGET ESTIMATE FOR TOOLS AND PLANT UNDER 50-CIVIL WORKS FOR THE YEAR 1938-39.

Name of Officer.	Amount.
	Rs.
Superintending Engineer, Northern Circle.. ..	48,000
Superintending Engineer, Central Circle	73,000
Superintending Engineer, Deccan Irrigation Circle ..	22,000
Superintending Engineer, Southern Circle.. ..	48,000
Electrical Engineer to Government	9,000
Total ..	2,00,000

Distribution of the above total :—

Central Heads.	50-Civil Works	13,000
	33-Payments to Crown Representative	300
	58-Defence Services-I—8-Military Engineer Services	100
	Posts and Telegraph Works ..	2,600
		16,000
Provincial Road Fund		11,000
		27,000
39-Public Health—Public Works Department ..		1,000
50-Civil Works—Provincial		1,24,000
52-Bombay Development Scheme		4,000
Irrigation Heads—		
XVII-Irrigation, Navigation etc. ..		10,000
18-Irrigation—Public Works Department ..		4,000
18-Irrigation—Civil (Revenue Department) ..		23,500
68-Construction of Irrigation etc. works ..		6,000
70-Capital Outlay on improvements to Public Health (General Department)		500
Total ..		2,00,000

XLI and 52, Bombay Development Scheme.

189. These revenue heads record receipts and expenditure for all Bombay Development Schemes except the Back Bay Reclamation and the Salsette and Ambernath Water Supply Schemes. The transactions relating to the Back Bay Reclamation Schemes are shown under "80-Bombay Development Scheme" and the receipts and expenditure in respect of the Salsette and Ambernath Water Supply Schemes are recorded under the heads "XXVIII" and "39 Public Health", respectively.

Revenue.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
(1) Rents from properties	6,46	6,31	6,55	6,43
(2) Sales of electricity	13	12	12	12
(3) Miscellaneous	29	26	27	26
(4) *Deduct*—Refunds	—4	..	..	..
Total ..	6,84	6,69	6,94	6,81

Expenditure.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
I.—Original Works—				
(*a*) Land acquisition and Law charges ..	15	5	14	5
(*b*) Other works—				
(1) Industrial Housing Scheme ..		3	2	1,29
(2) S. S. 3—Trombay (North West) ..		3	8	5
(3) S. S. 6—Danda		1	..	..
(4) S. S. 7—Khar Model Suburb ..		11	6	8
(5) S. S. 15—Ambernath Development.		..	..	..
(6) S. S. 16—Shahar		3	1	3
(7) S. S. 18—Kirol North ..		2	2	2
(8) S. S. 23—Ambernath Electric Supply		..	..	..
(9) G. 1—Quarters and offices in Bombay		..	4	1
	15	28	37	1,53

	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
II.—Repairs and maintenance—				
(*a*) Rents and taxes for chawls, etc. ..	1,26	1,41	1,28	1,39
(*b*) Repairs and maintenance	1,15	1,16	1,16	1;47*
Total ..	2,41	2,57	2,44	2,86
III.—Establishment—				
(*a*) Revenue establishment of chawls ..	77	81	82	86
(*b*) Public Works establishment charges .. *Charged* ..	*8*	*6*	*6*	*14*
Voted ..	24	24	24	56
Total ..	1,09	1,11	1,12	1,56
IV.—Tools and Plant—				
Public Works Tools and Plant charges ..	2	2	2	4
Total ..	3,67	3,98	3,95	5,99
Charged ..	*8*	*6*	*6*	*14*
Voted ..	3,59	3,92	3,89	5,85

*The approximate distribution of this will be as under :—

Executive Division.	Buildings.	Communications.	Total.
Presidency	1,27	....	1,27
Electrical	11	....	11
Thana	3	6	9
Total ..	1,41	6	1,47

Revenue.

190. The estimates under (1) are based on the anticipated number of occupied rooms in the Development Chawls.

The increase in the revised estimate for 1937–38 and in the budget estimate for 1938–39 compared with the budget estimate of the current year is due to increase in occupancies therein.

Expenditure.

191. *Original Works.*—The increase of 1,16 in 1938–39, compared with the revised estimates for 1937–38, is mainly due to expenditure on water supply in the Development Chawls at Worli.

192. *Repairs and Maintenance.*—(*a*) The municipal taxes on Development Chawls for a particular year vary directly with the amount of rent for the previous year. The decrease in the revised estimate of 1937–38, compared with the budget, and the increase in 1938–39 compared with the revised estimate for 1937–38, are due to those variations. (*b*) The increase of 31 in the budget estimate for

1938–39, compared with the revised estimates for 1937–38, under repairs and maintenance is mainly due to provision for special repairs to the chawls.

193. *Establishment.*—(*a*) The increase of 4 in the budget estimates for 1938–39, compared with the revised estimate for 1937–38 is mainly due to the provision for the revision of pay of the inferior Government servants in the Bombay City.

(*b*) The variations in the figures are due to *pro rata* distribution of the Public Works Department charges.

194. *Tools and Plant.*—The estimates under this head are based on the *pro rata* distribution of the Public Works Department charges.

XLIII, Transfers from Famine Relief Fund and 54, Famine.

Revenue.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Transfers from Famine Relief Fund ..	2,05	3,48	6,50	3,34
Total ..	2,05	3,48	6,50	3,34

Expenditure.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Expenditure met from Famine Relief Fund ...	2,05	3,48	6,50	3,34
Total, 54-A-Famine Relief	2,05	3,48	6,50	3,34
Total, 54-B-Transfers to Famine Relief Fund..	..	3,10	3,79	2,48
Grand Total ..	2,05	6,58	10,29	5,82
Charged ..	..	..	*3,79*	*2,48*
Voted	2,05	6,58	6,50	3,34

Revenue.

195. The amount to be drawn from the Famine Relief Fund for expenditure under the revenue heads is shown under the receipt head " XLIII-Transfers from Famine Relief Fund ". The revised estimate for 1937-38 has been placed at 6,50 as it is expected that that amount will be drawn from the Famine Relief Fund in the year on expenditure debitable to the head " 54-A-Famine Relief " againt 3,48 anticipated in the budget estimate of 1937-38.

It is proposed to draw 3,34 in 1938-39 from the Famine Relief Fund for expenditure under the head " 54-A-Famine Relief ".

Expenditure.

196. In 1936-37 acute scarcity conditions were prevalent in the eastern portion of the Panch Mahals sub-division comprising the Dohad and Godhra talukas and Jhalod mahal, parts of the Indapur taluka and Sirur petha of the Poona district, the non-irrigated tracts of the Ahmednagar district and parts of the Sholapur and Bijapur distriets. To relieve the agriculturists in the affected area relief measures were undertaken and an expenditure of 2,05 was incurred on this account. On the expectation that scarcity conditions would cease by September 1937 a provision of 3,48 was made for 1937-38, but owing to the scantiness of the rains this year also in certain of the areas the measures had to be continued in the Panch Mahals up to 1st December 1937, and in the Ahmednagar, Poona and Sholapur districts up to 1st January 1938. The situation is now serious in the Bijapur district and relief measures will have to be continued there till next September at least. This accounts for the estimated increase in expenditure from 3,48 to 6,50 in 1937-38. 3,34 has been provided for Bijapur district only in 1938-39.

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197. Under paragraph 7 (1) of the Bombay Famine Relief Fund Act the accounts of the fund shall be made up at the end of each financial year; the securities belonging to the fund being valued at their market value on the last day of such year. Paragraph 7 (2) of the Act provides that if the accounts so made up show that the balance in the fund at the end of such year falls short of rupees sixty-three lakhs, the deficiency shall be made up from the revenues of the Province. In the budget estimate of 1937-38 it was anticipated that the deficiency to be made good from the revenues of the province at the beginning of 1937-38 would amount to 3,10. The market value of the securities however fell below expectation and a sum of 3,79 was required from the general revenues to make up the deficiency in the fund. It is anticipated that the deficiency to be made good at the beginning of 1938-39 will amount to 2,48 and this amount has been provided under the head " 54-B-Transfers to Famine Relief Fund " for being credited to the fund.

XLIV and 55, Superannuation.

Revenue.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 193 39.
Contribution for pensions and gratuties ..	8,94	7,94	7,86	7,87
Receipts in England	1	..	..	..
Deduct—Refunds	..	—9	—1	—1
Total ..	8,95	7,85	7,85	7,86

Expenditure.

—	1936-37.	Budget estimate, 1937-38.	Revised. estimate, 1937-38.	Budget estimate 1938-39.
Superannuation and retired allowances ..	77,76	80,75	79,65	81,56
Compassionate allowances	59	59	59	60
Gratutities	72	78	83	43
Pensions for distinguished and meritorious services or for political considerations ..	..	13	13	13
Covenanted Civil Service Pensions ..	99	1,04	90	90
Pensions under the I. C. S. Family Pension Regulations	..	18	..	..
Donations to service funds	15	15	15	15
Donations to Provident funds	29	28	28	28
Equated payments of commuted value of pensions charged to capital	9,10	10,10	9,95	11,20
Charges in England	24,91	26,52	26,29	27,64
Loss or gain on exchange	—13	..	—14	..
Deduct—Actual amount of pensions recovered from other Governments	—6,26	—6,00	—6,00	—6,30
Deduct—Pensionary charges transferred to commercial departments	—60	—35	—35	—39
	1,07,52	1,14,17	1,12,28	1,16,20
Charged ..	*24,80*	*27,02*	*27,45*	*28,64*
Voted ..	82,72	87,15	84,83	87,56

Expenditure.

198. Under the Government of India Act, 1935, pensions payable to Judges of the High Court and to persons appointed by the Secretary of State or to persons appointed before 1924 to services or posts declared as superior, and Government contribution to pension or provident funds in respect of such persons are charged on the revenues of the Federation, in the first instance, a corresponding contribution being payable by the provincial Government to

the Central Government in that respect. With effect from 1937-38 the amounts of contribution payable by this Government to the Central Government are shown separately in detail.

199. *Superannuation and retired allowances.*—The revised estimate for 1937-38 has been based on the progress of actuals in that year. The estimate for 1938-39 provides for the growth of expenditure indicated by the trend of the figures of past years.

200. *Gratuities.*—The decrease in 1938-39, compared with the year 1937-38, is due to the fact that no write back is necessary in respect of expenditure on gratuities paid in the year 1932-33 to retrenched personnel, as that amount has been fully debited to revenue.

201. *Covenanted Civil Service Pensions.*—The decrease in the revised estimate, compared with the current year's budget estimate, is due to the death of a pensioner.

202. *Pensions under the I. C. S. Family Pension Regulations.*—The expenditure under this head represents Government contribution for a portion of pensions to widows and children of certain subscribers to the I. C. S. Family Pension Scheme, debitable to this Province. As the apportionment of this charge between several provinces will be made by the High Commissioner for India, the provision has been transferred with effect from the revised estimate for 1937-38 to the minor head " Charges in England ".

203. *Equated payments of commuted value of pensions charged to capital.*—Since 1926-27 the capital expenditure debited to the head " 83, Payments of commuted value of pensions " together with the interest accruing thereon, is being repaid from revenue by equated payments spread over fifteen years. These equated payments are debited to this head. The increase in 1938-39 over the revised estimate for 1937-38 is due to the fact that the revised estimate includes equated payments for eleven years whereas the budget estimate includes those for twelve years.

204. *Charges in England.*—The expenditure under this head includes pre-separation pension charges in respect both of Bombay and Sind. The portion recoverable from Sind on this account is included under the minor head " *Deduct*—Actual amount of pensions recovered from other Governments ".

205. *Deduct—Actual amount of pensions recovered from other Governments.*—The pension charges pertaining to the period prior to 1st April 1936 are to be shared by Bombay and Sind in the manner specified in the Government of India (Constitution of Sind) Order, 1936. Broadly speaking, Sind has to pay to Bombay the amount by which the total payments from Bombay treasuries in respect of pre-separation pensions exceed 85 per cent. of the total liability of both provinces for that period. Recoveries from Sind in this respect have been made with effect from 1st April 1936.

206. *Deduct--Pensionary charges transferred to Commercial Departments.*—The pensionary charges which are debitable to the accounts of the Irrigation Department are shown as deductions from charges under this minor head. The increase in the year 1938-39, compared with the year 1937-38, is mainly due to the increase in ordinary establishment charges owing to the increase in works expenditure.

55—A, Commutation of Pensions financed from ordinary revenues.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Amount transferred from the head '83, Payments of Commuted Value of Pensions"	6	4	4	8
Charged ...	*1*	*1*	*1*	*2*
Voted ..	5	3	3	6

207. All expenditure on pensions and superannuation allowances is provided in the first place under the major head "55, Superannuation allowances and pensions". The pensionary liabilities of commercial departments met either from ordinary revenues or loans are, however, debited to their respective major heads and corresponding credits are taken in reduction of the expenditure under the major head "55". These debits to the loan head (viz., "68, Construction of Irrigation etc. works") in relief of expenditure under the head "55", involve a utilisation of loan money to finance expenditure debitable to revenue. The debits of pensionary charges under the loan head are therefore utilised in relief of expenditure under the capital head "83, Payments of Commuted Value of Pensions" thereby reducing the loan funds required for that head. The accounts procedure for doing this is to debit the expenditure to the major head "55-A".

208. The provisions under this head therefore correspond to the provisions for pensionary liabilities under the head "68, Construction of Irrigation, etc. Works". The increase in 1938-39 is due to increase in establishment charges consequent on the larger provision for works under "68, Construction of Irrigation, etc. Works".

XLV and 56, Stationery and Printing.

Revenue.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Stationery receipts	25	28	28	24
Sale of gazettes and other publications ..	99	86	99	95
Other Press receipts	2,38	2,08	2,36	2,35
Receipts in England	1	1	1	1
Total ..	3,63	3,23	3,64	3,55
Deduct—Refunds	—1	—1	—1	—1
Total ..	3,62	3,22	3,63	3,54

Expenditure.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
I—Stationery—				
Stationery Offices and Stores	1,06	1,09	1,09	1,11
Purchase of Stationery Stores ..	6,89	4,17	5,25	5,16
Stationery supplied from Central Stores ..	..	1	1	1
II—Printing—				
Government Presses	5,40	4,67	5,07	4,76
Printing at Private Presses	1	1	1	1
Cost of printing work done by other Governments	..	..	1	1
Charges in England	71	86	1,15	1,10
Loss or gain by exchange	..	..	—1	..
Deduct—Value of stationery supplied to and the cost of printing work done for commercial and other paying Departments	—1,67	—2	—4	—2
Lump cut under "Allowances, Honoraria, etc."	..	—1	..	..
Lump cut under "Contingencies" ..	..	—16	..	..
Total—Voted ..	12,40	10,62	12,54	12,14

Revenue.

209. The increase in the revised estimate for 1937-38, compared with the budget estimate, is on account of (*i*) more printing work received from Sind, (*ii*) additional work received from the Meteorological Department and (*iii*) printing of voters' lists and lists of polling stations of certain District and Taluka Local Boards.

Expenditure.

210. *Purchase of stationery stores.*—The increase in the revised estimate for 1937-38, compared with the budget estimate, is due chiefly to the following additional expenditure :—

	Approximately.
	Rs.
(1) purchase of additional typewriters	18,000
(2) increase in customs duty	7,000
(3) increased rates for straw boards and kraft papers ..	6,000
(4) kraft paper ordered in 1936-37 but received in 1937-38.	12,000
(5) additional paper and stationery for Assembly and Council elections	10,000
(6) additional paper, stationery, etc., required for new offices	12,000
(7) paper, etc., required for additional works done at the Government Presses including those for Sind Government	44,000
	1,09,000

The increase in the budget estimate for 1938-39, compared with the budget estimate for 1937-38, is due to (1) the anticipated purchase of a large quantity of paper and stationery inclusive of the requirements of the Sind Government for standard forms, etc., and (2) additional provision of 25 for the encouragement of Swadeshi goods.

211. *Government Presses.*—The increase in the current year's revised estimate, compared with the budget estimate, is mainly due to the following causes :—

(*a*) Printing of (*i*) Sind reports and other work, (*ii*) supplements of Bombay Code, (*iii*) additional issues of budget estimates, etc., (*iv*) electoral rolls for Legislative Assembly, etc., and (*b*) entertainment of an additional computor and 3 apprentices in the Government Central Press.

212. *Charges in England.*—The increase in the revised estimate, compared with the budget estimate of 1937-38, is mainly due to the purchase of a larger quantity of paper and stationery and drawing articles from England. The increase in the next year's estimate as compared with the current year's estimate is on account of the new plants and machinery required for the Presses.

213. *Cost of Service rendered by the Printing and Stationery Department to the Bombay Legislative Assembly and the Council.*—Out of the net provision made for the purchase of stationery stores in the year 1937-38 a sum of Rs. 50,000 was earmarked for the work to be done for the two Legislative Bodies. The cost of the printing work, etc., done for the Bombay Legislative Council during the year 1936-37 was Rs. 1,17,373.

XLVI and 57, Miscellaneous.

Revenue.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Unclaimed deposits	1,52	1,76	1,56	1,53
Sale of old stores and materials	2	11	11	2
Sales of Land and Houses, etc.	..	..	2	..
Fees for Government audit	36	39	39	38
Contributions	30	32	30	32
Other fees, fines and forfeitures	19	7	12	12
Transfer from the deposit account of grants for economic development and improvement of rural areas	..	..	..	1,91
Recoveries of overpayments	23	29	23	29
Collection of payments for services rendered ..	1,05	97	99	99
Miscellaneous	24	28	27	32
Total ..	3,91	4,19	3,99	5,88
Deduct—Refunds ..	—75	—65	—57	—56
Total ..	3,16	3,54	3,42	5,32

Expenditure.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Expenditure on account of State prisoners and Detenus	..	2	1	..
Donations for charitable purposes ..	1,05	1,16	1,16	1,12
Special Commissions of Enquiry	15	..	1	..
Petty Establishments	2	..	..	40
Irrecoverable Temporary Loans and Advances written off	3	38	47	20
Rents, rates and taxes	2,42	1,77	1,77	1,77
Contributions	2,37	3,19	3,46	1,68
Miscellaneous Compensations	1	1	1	1
Miscellaneous Durbar charges	3	5	3	2
Charges in connection with the Village Panchayats Act (Bombay)	21	26	20	4,24
Miscellaneous and unforeseen charges ..	7	6	5	6
Charges in England	3	1	1	1
Charges on account of illumination of provincial buildings at the time of Their Majesties' Coronation	..	..	77	..
Lump cut under "Contingencies" ..	..	— 1	..	..
Total ..	6,39	6,90	7,95	9,51
Charged ..	3	..	..	..
Voted ..	6,36	6,90	7,95	9,51

Revenue.

214. *Unclaimed deposits.*—The decrease in the revised estimate compared with the budget estimate of the current year is based on the progress of actuals.

215. *Sale of old stores and materials.*—The decrease of 9 in the budget estimate of the next year compared with the budget and revised estimate of the current year is due to the fact that the current year's figure includes 9 on account of the sale of His Excellency the Governor's cars.

216. *Other fees, fines and forfeitures.*—The increase in the revised estimate compared with the budget estimate of the current year is based on the progress of actuals. The next year's estimate follows the revised estimate.

217. *Transfers from the deposit account of grants for Economic Development and Improvement of rural areas.*—With effect from next year expenditure from grants made by the Government of India for rural development is to be provided under " 25—General Administration " under the revenue section and a corresponding credit is to be taken to " XLVI-Miscellaneous " by transferring an equal amount from the deposit section. The amount of 1,91 in next year's budget estimate represents receipt on this account.

Expenditure.

218. *Petty Establishments.*—With effect from next year, it has been decided to provide charges on account of local board elections under this head. The provision of 40 is therefore made under this head.

219. *Irrecoverable temporary loans and advances written off.*—This is a fluctuating item. The increase in the revised estimate compared with the budget estimate of the current year is in accordance with the progress of actuals. Next year's budget estimate is based on past actuals.

220. *Contributions.*—The increase in the revised estimate compared with the budget estimate of the current year is on account of additional expenditure of 28 on local board elections in the Northern Division and the Central Division. The decrease in the next year's budget estimate compared with the revised estimate is due to the discontinuance of the grant of 75 to district local boards for their clerical establishments and to the fact that provision for expenditure in connection with local board elections is now shown under the minor head " Petty Establishments ".

221. *Charges in connection with the Village Panchayats Act.*—The increase in the next year's budget estimate compared with the revised estimate of the current year is due to the additional provision of Rs. 4 lakhs for encouraging the growth of village panchayats in the province.

LI and 63, Extraordinary Receipts and Charges.

Revenue.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Sale of Land	50	30	..	21
Sale of other Government assets	..	21	..	21
Other items	12,24	50	54	..
Total ..	12,74	1,01	54	42

Expenditure.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Charges in India	9	8	23	4
Charges in England	8	..	..	..
Total ..	17	8	23	4
Charged ..	*6*	..	..	..
Voted ..	11	8	23	4

Revenue.

222. *Sale of land.*—Receipts of Rs. 10,000 or more from the sale of land are credited to this head. A part of the credit expected in the year 1937-38 will not be realised this year. It is therefore included in next year's estimate. A part will be credited to " VII, Land Revenue ".

223. *Sale of other Government assets.*—The sale proceeds of securities with Government which are meant to be utilised for extensions and improvements to a hospital, are anticipated in 1938-39 instead of the year 1937-38.

224. *Other items.*—The large receipts in 1936-37 represent surplus revenue in the Dangs credited to this Government. The budget and the revised estimates for 1937-38 represent mainly a donation from the N. M. Wadia Charities for extensions and improvements to a hospital.

Expenditure.

225. This head records extraordinary payments of a non-recurring character, which it is desirable to distinguish from the ordinary expenditure of the province.

226. *Charges in India.*—The revised estimate of 1937-38 and the budget estimate of 1938-39 include 8 and 4 respectively on account of expenditure on leave salary to retrenched personnel. The revised estimate of 1937-38 also includes an anticipated expenditure of 15 on repurchase of certain lands forfeited in the civil disobedience movement.

68, Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.

Expenditure.

227. The provision of funds for capital expenditure on irrigation works for which capital accounts are kept is made under the head "68". The capital expenditure on these works may be defrayed from the general revenues of the year, or from the Famine Relief Fund, or from sources outside the revenues of the year, such as loans, accumulated balances of the previous years, etc., but the major head "68" is intended to include only such expenditure as is incurred from sources outside the revenues of the year, and for this reason the provisions made from ordinary revenues of the year, or from the Famine Relief Fund, are deducted in a lump sum from the gross provision made under this head and are shown under a separate head, viz. "19".

228. The figures for the three years ending 1938–39 are shown below :—

	Charged.	Voted.	Total.
1936–37	*12*	2,47	2,59
1937–38 (Budget)	*12*	2,43	2,55
1937–38 (Revised)	*12*	2,43	2,55
1938–39 (Budget)	*22*	3,22	3,44

The budget estimate of 3,44 for 1938–39 shows an increase of 89 and 85 when compared with the figures for 1937–38 and 1936–37 respectively. The increase is mainly due to the provision made for land compensation for the lands submerged by the Dhupdal Storage Reservoir.

229. The details of the provision made for 1938–39 are given below :—

—	Voted.	*Charged.*	Total.
Works	4,17	..	4,17
Establishment—			
Ordinary	80	*20*	1,00
Special	..	..	..
Pensionary charges	6	*2*	8
Tools and Plant (Ordinary)	6	..	6
Deduct—Receipts on capital account	—1,87	..	—1,87
Total ..	3,22	*22*	3,44

230. As explained in the last paragraph under the head "XVII", all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under the head "50—Civil Works". Out of the total votable amount of 3,22, the provisions of 80 and 6 for ordinary establishment and tools and plant charges respectively, have therefore, been included in the demand under the head "50—Civil Works" (Demand No. 23) and the residue, viz. 2,36 has been included in Demand No. 31.

70, Capital Outlay on Improvement of Public Health

Expenditure.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
1. Annual instalment for purchase of Kirkee Water Works from Military Authorities	25	25	25	25
2. Diversion of Sadar Bazar Nala ..	..	16	10	39
3. Sadar Bazar Nala Sewer	..	..	..	14
4. Providing water supply on Ardeshir Irani Road, Poona	12	..	..	..
5. Providing and fixing additional fire hydrants on the existing mains in the Poona Cantonment Water Supply ..	9	13	10	..
6. Installation of one spare pumping unit for the middle service reservoir in the Poona Cantonment Water Works ..	..	68	..	85
7. Providing a dust proof roof of reinforced cement concrete over the upper service reservoir in the Poona Cantonment Water Works	..	5	4	..
8. Laying 3" diameter C. I. pipe for supplying water to bungalows on the Boat Club and Sir Bhandarkar Roads in the Poona Cantonment Water Supply ..	..	11	12	..
9. Laying 3" diameter C. I. pipe main for supplying water to bungalows in the Bhamburda Town Planning Area No. 1 in the Poona Cantonment Water Supply.	..	6	5	..
10. Laying 3" diameter C. I. pipe main for supplying water to the bungalows in Wakdewadi in the Poona Cantonment Water Supply	..	8	9	..
11. Providing a new economiser and new chimney for Poona Water Works ..	1	..	..	..
12. Provision on account of new oil and electric pumping units at the Bahiroba Pumping Station	1,28	..	..	..
Total ..	1,75	1,52	75	1,63
Charged ..	*10*	*6*	*3*	*5*
Voted ..	1,65	1,46	72	1,58

Expenditure.

231. *Item* 1.—According to the terms of the agreement for the purchase of the Kirkee Water Works made with the Government of India in 1929, payments are to be made in 20 equal instalments of 25 each. The amount of 25 in the next year's budget is on account of the eighth instalment.

232. *Items* 2 *and* 3.—These works form part of the Sholapur Development Scheme for developing a large tract of open Government land lying within the municipal limits between the City and railway lines. Provision for "Diversion

of Sadar Bazar Nala" only was made during the current year. The decrease of 6 in the revised estimate compared with the budget estimate of the current year is due to the fact that only expenditure on the cost of the land required for the work was incurred.. Next year's provision of 39 is for the construction of the work.

No provision was made during the current year for "Sadar Bazar Nala Sewer". Next year's estimate of 14 is for the construction of the work through the agency of the Sholapur Municipality and is inclusive of percentage charges at 15 per cent. for supervision by that body.

233. *Item* 6.—The provision of 68 for this item could not be utilised during the current year in view of the fact that the machinery for the work was not expected to arrive in India before the close of the year and the necessary amount therefore has been provided in the next year. Next year's provision shows an increase of 17 mainly on account of the rise in the market price of the plant.

80, Bombay Development Scheme.

234. All the activities of the Development Department were originally financed from loan funds under the capital expenditure head "59—Bombay Development Scheme", the capital receipts realised therefrom being taken in reduction of expenditure under the same head, and the revenue receipts being shown under the head "XLII—Bombay Development Scheme". From the year 1927–28, revenue heads "42" and "XXXI—Bombay Development Scheme" were opened for those schemes of the Development Department on which capital expenditure was complete, and the Industrial Housing Scheme was transferred to that head. During 1928–29 two more schemes, viz., the schemes of water and electric supply at Ambernath, were transferred to the revenue head. The Development Department has been abolished from 1st March 1930, and all charges pertaining to the schemes of the Department excepting only those of the Back Bay Scheme, have been transferred to revenue heads with effect from 1930–31.

235. As capital expenditure is still being incurred on the Back Bay Scheme, it may be useful to recapitulate here the main features of the Scheme.

The original plans for the reclamation of Back Bay provided for a sea-wall from Chowpatty extending as far as Colaba Point and enclosing 1,100 acres of reclaimed land, this area being divided into eight blocks. Block No. I starts from opposite Marine Lines Station and extends up to Churchgate Station. Block No. II extends from Churchgate Station to near the Back Bay Swimming Baths. The area from this point, past the old Cuffe Parade reclamation and beyond the Afghan Memorial Church at Colaba, is divided into five blocks Nos. III to VII; while Block No. VIII enclosing 245 acres abuts on the Military lands at Colaba point. A small portion of old reclaimed land near Marine Lines Station has also been included in the Scheme.

In accordance with the decision of the Legislative Council in 1927, work in connection with the Back Bay Reclamation Scheme has been restricted to the reclamation and development of Blocks Nos. I, II and VII and the reclamation of Block No. VIII without development with a connecting road along the existing foreshore between Blocks Nos. II and VII.

Blocks Nos. I and II comprising over 150 acres have been fully reclaimed and the plots in this area are now available for building purposes. Block No. VII comprises about 135 acres out of which about 47 acres at the east end have been fully reclaimed, leaving about 88 acres partially reclaimed. The partially reclaimed area is being completed by the slow but cheap process of filling with suitable building debris. Block No. VIII comprising 245 acres has been reclaimed and sold to the Government of India for Rs. 2,06,53,000.

The project estimate for the curtailed scheme sanctioned in March 1932 amounts to Rs. 7,23,06,000. Against this project estimate, the total expenditure (excluding interest) incurred to the end of March 1937 is Rs. 6,06,77,000, leaving a balance of expenditure of Rs. 1,16,29,000 still to be incurred if the curtailed scheme is to be completed. Government have no intention at present of embarking on any works on block VII beyond filling it up with such building debris as may be available free of cost. It has been found necessary, however, to incur expenditure on the development of blocks I and II, viz. the provision of roads, drains and lights, as otherwise the reclaimed land would have been unsaleable. These works are estimated to cost about Rs. 40¾ lakhs and have been started from 1934-35. An expenditure of about Rs. 17 lakhs has been incurred till the end of 1936-37. An amount of about Rs. 6½ lakhs has been provided in the current year's budget and a sum of Rs. 6·65 lakhs is provided in the next year's budget leaving an amount of Rs. 10¾ lakhs to be incurred in 1939-40 and further years. The total area of building plots in the two Blocks is approximately 4,97,000 square yards of which an area of 1,96,000 square yards has been leased to date. The forecast framed by the Collector of Bombay, which can be taken as only approximate, of receipts from rents from the lease of lands in these blocks is Rs. 0·56 lakh in 1937-38, Rs. 0·75 lakh in 1938-39, Rs. 3·5 lakhs in 1939-40 and Rs. 4·0 lakhs in 1940-41.

236. The following statement shows the expenditure and receipts entered under this head :—

—		1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
A—Works and repairs	Voted	17,29*	9,46	6,47	6,65
B—Establishment and contingencies.	*Charged*	*4*	*4*	*4*	*4*
	Voted	24	21	22	22
Suspense		—4,89	—1	—36	..
Deduct—Anticipated receipts from sales of surplus plant		..	—1	—7	—8
Deduct—Receipts of a capital nature		—2,66	—2,04	—3,01	—2,06
Total		10,02	7,65	3,29	4,77

* Includes 5,87 paid to the B. B. & C. I. Railway in respect of their land situated between Churchgate Station and the Japanese Gymkhana.

With a view to taking advantage of the demand for building plots in Bombay, the works of construction of roads, drains, and of a marine drive have been accelerated since 1936-37. The decrease in the revised estimate for 1937-38, compared with the budget for the same year, is due to the non-execution of certain works owing to change in design. The increase of expenditure in 1938-39, compared with that of 1937-38 (revised), is mainly due to the provision of new works.

The increase in the revised estimate for 1937-38, compared with the budget estimates for 1937-38 and 1938-39 under receipts of a capital nature is mainly due to larger receipts in the current year from unexpected sales of land in the suburban schemes and payment in advance of the premium on plot No. 8 in the Dadar Distillery site lands.

The establishment items provided under this head consist of the following :—

(*i*) Cost of establishment employed specially in connection with the Back Bay Reclamation Scheme and the contingencies arising therefrom.

(*ii*) Secretariat charges calculated at 1 per cent. on the estimated cost of works and repairs. For this item, a corresponding credit is afforded under the head " 50—Civil Works."

(*iii*) 5, 10 and 30 per cent. respectively of the pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division, and one Assistant Engineer and the full pay and allowances of one Overseer are debited to this head. These percentages have been based on the proportion of the time spent by those officers on work connected with the Back Bay Reclamation Scheme. For this item also corresponding credit is afforded under the head " 50—Civil Works."

(*iv*) Advertisement and demarkation survey charges.

237. The following are the details of the receipts of a capital nature taken in reduction of expenditure :—

——	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
(1) Sale of land—	Details not available.			
B. 1—Back Bay Reclamation Scheme ..		90	1,07	98
B. 9—Dadar Distillery Site ..		7	26	....
S. S. 1—Kurla-Kirol		....	....	....
S. S. 2—Trombay North East ..		2	3	3
S. S. 3—Trombay North West ..		20	38	20
S. S. 6—Danda		5	14	5
S. S. 7—Khar Model Suburb		60	64	50
S. S. 16—(Andheri Sector of Shahar, Kolekalyan)		11	16	10
S. S. 15—Ambernath Development ..		2	9	9
S. S. 17—Central Salsette Tramway ..		10	14	4
S. S. 18—Kirol North		4	19	3
S. S. II and III—Kurla Diversion Road ..		1	....	....
(2) Rents from properties—Back Bay Scheme.		10	11	10
(3) Miscellaneous—Receipts		4	6	2
Total ..	2,67	2,26	3,27	2,14
Deduct—Brokerage	—1	—22	—26	—8
Net Total ..	2,66	2,04	3,01	2,06

The demand to be voted under the head is 4,73 excluding 4 for expenditure charged on revenue under "Establishment and Contingencies".

81, Civil Works.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Expenditure .. .. Voted ..	3	4	4	....

238. No amount is required next year for the work on the bridge over the Tapti river at Gidhad on the Bombay-Agra Road, Khandesh Division, which is the only work in progress during the current year as it is likely to be completed this year.

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83, Payments of commuted value of pensions.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Payments of commuted value of pensions ..	9,90	11,85	14,33	11,95
Deduct—				
Amount financed from ordinary revenues ..	—6	—4	—4	—8
Capital portion of equated payments out of revenue	—5,58	—6,44	—6,34	—7,38
Total ..	4,26	5,37	7,95	4,49
Charged ..	*26*	*37*	*1,70*	*38*
Voted ..	4,00	5,00	6,25	4,11

239. All payments on account of commutation of pensions are accounted for under the capital major head " 83, Payments of commuted value of pensions " in the first instance, and such portion of the expenditure recorded under that head as it may be decided to finance from revenue is transferred at the end of the year to the major head " 55-A, Commutation of pensions financed from ordinary revenues ". The net amount debited to " 83 ", after deducting therefrom the expenditure financed from ordinary revenues, is repaid from revenue by equated payments of capital and interest spread over fifteen years. The equated payments in respect of each year commence from the year following that in which commutations are sanctioned. The total equated payments in respect of each year's commutations are debited to the head " 55, Superannuation allowances and pensions " and credits are transferred to (*a*) the capital head " 83 " of the capital portion of the payments and to (*b*) " 22, Interest on debt and other obligations " of the interest portion.

240. *Payments of commuted value of pensions.*—The increase in the revised estimate for 1937–38 is due to the fact that a larger number of applications for commutation of pensions have been received than anticipated. The budget estimate of 1938–39 follows the current year's budget.

241. *Deduct—Amount financed from ordinary revenues.*—See remarks under the head " 55-A, Commutation of pensions financed from ordinary revenues ".

242. *Deduct—Capital portion of equated payments out of revenue.*—The increase in 1938–39, over the year 1937–38, is due to the fact that the figures for 1937–38 include capital portion of equated payments for eleven years whereas the budget estimate for 1938–39 includes that for twelve years.

85, Payments to retrenched personnel.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Civil (Non-Commercial)—Gratuity ..	....	....	....	....
Irrigation—Gratuity	7	....	....	....
Deduct—Repayments out of revenue—				
(*a*) Expenditure transferred to "XVII-Irrigation, etc. Works for which capital accounts are kept—Working Expenses" ..	—2	....	....	....
(*b*) Amount written back to "55, Superannuation allowances and pensions"	—52	—54	—54	—20
Total—Voted ..	—47	—54	—54	—20

243. Payments on account of gratuities to retrenched personnel are, in the first instance, debited to the capital head "85". These payments (after transferring a portion of expenditure debitable to the Irrigation Department to the head "XVII-Irrigation etc."), are written back to revenue within a period of five years beginning from the year 1933-34, i.e., one-fifth of the expenditure in each year is being debited to the revenue head "55, Superannuation allowances, etc." until the expenditure in respect of that year under "85" is wholly wiped out. The debits to "55" on account of write-backs are counterbalanced by corresponding credits to "85".

244. The decrease in the year 1938-39, compared with 1937-38, is due to the fact that the budget estimate for 1938-39 does not include the write-back in respect of expenditure on gratuities to the retrenched personnel incurred in the year 1932-33, as that expenditure has been fully wiped out.

Debt, Deposits, Advances and Remittances.

245. As a consequence of provincial autonomy, the banking and accounting arrangements of Provincial Governments have been revised with effect from the 1st April 1937, and Provincial Governments are now responsible for providing not only for their revenue and capital expenditure but also for a large body of transactions of a local nature associated with debt, deposits, advances and remittance heads. A number of new heads of accounts have therefore been opened in the current year to record those transactions. The following explanation is offered of the figures entered under the existing and the new heads under this section :—

Receipts.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
N.—Public Debt—Debt raised in India—				
II—Floating Debt—				
Treasury Bills	....	24,00	....	1,50,00

246. It is anticipated that it will not be necessary to issue any treasury bills in the current year. The current year's budget estimate of 24,00 has therefore been omitted in the revised estimates. To meet temporary deficiencies in the debt, capital, deposits, advances, remittances and revenue sections month by month it is expected that it will be necessary to issue 3 monthly treasury bills during next year. This accounts for the estimate of 1,50,00 under this head. A corresponding sum has also been provided in the next year's budget estimate on the disbursement side for the discharge of the treasury bills.

* * * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
O.—Unfunded Debt—				
Special loans	(a) 9,12	....	....	....
State Provident Funds	(a) 3,27,43	54,50	56,00	56,00

(a) Represents adjustments in connection with the scheme for decentralisation of balances.

247. The estimates represent the contributions of subscribers to Provident Funds, repayments with interest of advances given to them from the funds and interest on the balances in the funds paid by Government for which provision is made under "22, Interest on debt and other obligations".

* * * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Famine Relief Fund	1,12	.5,38	6,32	4,56

248. According to the Bombay Famine Relief Fund Act, 1936, which came into force on 1st February 1937, the balance to the credit of this Government in the old fund was withdrawn and, after setting apart a sufficient amount for the grant of loans to cultivators and for the relief of famine in the year 1936–37, the remaining amount was invested in securities of the Government of India as provided in section 4 of the Act. The Famine Relief Fund now consists of—

(*i*) the securities of the Government of India in which the Fund is invested;

(*ii*) the interest which may from time to time accrue on the investments; and

(*iii*) such other sums as the local Government may from time to time contribute to the Fund under sub-section (2) of section 7 of the Act or otherwise.

The Fund can be expended only upon—

(1) the relief of serious famine in the province, and

(2) the relief of distress caused by serious drought, flood or other natural calamities in the Province: provided that when the Fund exceeds the minimum of Rs. 63 lakhs, the local Government may utilise the excess to meet expenditure on protective irrigation works and other works for the prevention of famine in the province, or for the grant of loans to cultivators either under the Land Improvement Loans Act, 1883, or under the Agriculturists' Loans Act, 1884, or for relief purposes, or in the repayment of advances made by the Government of India or to meet irrecoverable balances of loans granted under the said Acts or for relief purposes.

249. The details of the estimated receipts shown above are—

—	1936–37.	Budget estimate, 1937–38.	evised imate, 7–38.	Budget estimate, 1938–39.
A—Famine Relief Fund—				
(*a*) Transfers from the Revenue Account ..	....	3,10	3,79	2,48
(*b*) Interest receipts	96	2,20	2,13	2,00
(*c*) Recoveries of famine expenditure ..	16	8	40	8
Total ..	1,12	5,38	6,32	4,56

Item (*a*).—See paragraph 197 under "XLIII, Transfers from Famine Relief Fund" and "54, Famine". The estimated deficiency to be made good in the current year from the revenues of the province is shown as a receipt under this head.

Item (*b*).—Interest realised on the securities in which the Fund is invested [item (*ii*) in the preceding paragraph] is credited to this head. The revised estimate for 1937–38 includes 14 on account of interest which should have been credited in 1936–37, but was actually accounted for in 1937–38. The next year's estimates represent interest on actual investment made so far and the amount to be invested during 1938–39.

Item (*c*).—Recoveries of expenditure incurred in the past on direct relief of famine are credited to this head. The revised estimate for 1937–38 includes 32 on account of sale of grass shades at Palghar.

* * * * *

	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Appropriation for reduction or avoidance of debt	18,14	15,14	32,60	16,61

250. In the accounts the amount provided in the revenue section for repayment of the loans taken from the Central Government is to be passed on to that Government through the debt section by credit to this head and debit to the head "Loans from the Central Government." *See* paragraph 82 under "23, Appropriation for reduction or avoidance of debt."

* * * * * *

——	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Provincial Road Fund—				
(1) Investment Account	....	4,73	12,74	8,25
(2) Other Accounts	8,98	5,33	7,21	8,15
Total ..	8,98	10,06	19,95	16,40

251. Under section 9 (4) of the Bombay Motor Vehicles Tax Act, 1935, if the net proceeds of the tax in any year exceeded the sum of Rs. 26,57,000 the excess amount, after satisfying the requirements, if any, of sub-section (3) of that section, shall be entered in a separate account and shall be expended in such manner as the local Government may determine solely on the construction, improvement and maintenance of new and existing roads including roads vesting in, belonging to, or managed by, any local authority. This head has been opened to record the amounts so transferred and the expenditure incurred therefrom. The sums shown against item (2) show the surplus realised in 1936-37 and the estimated surpluses for the years 1937-38 and 1938-39. The surplus balance in the fund was temporarily invested in the current year in treasury bills and the estimate against item (1) in the revised estimate of 1937-38 is on account of the maturity value of these bills. The surplus balance is to be utilised in the manner shown on the disbursement side against the minor head "Other Accounts" of the head. The estimated surplus of 7,21 in the current year together with the balance of 1,02 from the surplus of 8,98 in 1936-37 and betterment of 2 in the current year due to investments will be invested this year but it will be made available for expenditure in 1938-39 (*vide* item 1 above). The further investment operations of the Fund during 1938-39 have not been taken into account in next year's budget.

The revised estimate of the current year against item (2) is low as compared with the budget estimates for 1938-39 against that item mainly due to the fact that the major portion of the overhead charges (1,14) in respect of the year 1936-37 which was not adjusted in that year, is to be adjusted in the current year in addition to the overhead charges of this year.

* * * * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Deposits of depreciation fund of Government Presses—				
Government Central Press	16	17	19	17
Yeravda Prison Press	5	5	5	5
Total ..	21	22	24	22

252. The figures for the current and next years represent the provision for depreciation, which is provided by debit to " 56, Stationery and Printing ".

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Deposits of depreciation reserves of Commercial concerns—				
A.—Reserves—				
(*i*) Depreciation reserve of Nasik Distillery	1,01	1,15	15	95
(*ii*) Mahura Flowers Insurance reserve ..	6	5	5	5
Investment Account	..	..	9,98	..
Bonus on securities	6	..	..	..
Total ..	1,13	1,20	10,18	1,00

253. The figures shown above represent the provisions for depreciation, debit for which is entered under " 8-Provincial Excise ". In the current year's revised estimates, allowance has been made for the investment operations of the depreciation Reserve Fund of Nasik Distillery in treasury bills. This factor is not taken into account in framing next year's budget.

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
	(*a*)			
Deposits of Local Funds	37,01	3,04,41	3,02,60	3,03,00

(*a*) Represents adjustments in connection with the scheme for decentralisation of balances.

254. The estimate of receipts shown above is on account of funds deposited by the district local boards, municipalities and other local bodies who bank with Government. The estimate on the disbursement side under this head records withdrawals from their deposits in treasuries by the local bodies.

* * * *

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Departmental and Judicial deposits—				
Civil Deposits	93,05 (*b*)	4,56,26	4,34,54	4,34,54

(*b*) Includes 92,52 on account of adjustments in connection with the scheme for decentralisation of balances.

255. The various items coming under this head on the receipt and disbursement sides are given at pages 49 and 357 of the civil budget estimates. They mainly relate to sums deposited with Government in the daily course of public business by or on behalf of members of the public. The current year's revised estimates and budget estimates for 1938-39 have been framed on the basis of past and current actuals.

* * * *

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Other Accounts—				
(1) Subventions from Central Road Fund ..	19,36	10,77	27	27,71
(2) (*a*) Deposit Account of grants from the Central Government for economic development and improvement of rural areas	..	..	7	1,39
(*b*) Deposit account of grants made for the scheme of co-operative training and education	..	..	..	30
(*c*) Scheme for the cottage and small scale woollen industries	13	14	14	14
(3) Deposit account of grants made by the Indian Central Cotton Committee ..	(*a*) 1	1,00	1,10	1,00
(4) Deposit account of grants made by the Imperial Council of Agricultural Research.	1,94	1,76	1,69	1,35
(5) Deposit account of grants from the Central Government for the development of hand-loom industries	39	39	39	38
(6) Deposit account of grants from Sugar Excise Duty	8	13	13	17
Total ..	21,91	14,19	3,79	32,44

(*a*) Represents adjustments in connection with the scheme for decentralisation of balances.

256. According to the accounting procedure prescribed for transactions of the Central Road Fund, the amounts distributed to Provincial Governments are credited to "Subventions from Central Road Fund". The actual expenditure on works executed is recorded under "50, Civil Works—Communications and Repairs". At the same time an equal amount is debited to the abovementioned deposit head and credited to the minor head "Transfers from Central Road Development Account" under the receipt head "XXXIX-Civil Works". According to the orders of the Government of India, all allocations to provinces from the Central Road Fund are retained by them until the balances with the local

Governments are exhausted. No receipt except for Superintending Engineer, Road Development and his staff " is therefore expected in the current year, as there is already a balance of 41,29 with this Government of which only 35,00 are estimated to be spent in 1937-38. In the next year the expenditure on petrol tax works and " Superintending Engineer, Road Development and his staff " has been estimated at 34,00 and the estimate of receipt has been taken at 27,71.

257. (*a*) In the year 1935-36, the Government of India sanctioned an allotment of Rs. 7 lakhs for expenditure on schemes for the economic development and improvement of rural areas in the Bombay Presidency including Sind of which the Bombay share was 5,62 and expenditure was incurred on various schemes approved by the Bombay Legislative Council. The unspent balance from that allotment on 31st March 1937 amounted to 3,00. The Government of India sanctioned a further allotment of Rs. 5 lakhs in 1936-37. With effect from 1938-39, the expenditure on the improvement of rural areas will be debited to the service heads concerned *i.e.* " 25, General Administration " and " 40, Agriculture " in the first instance. An equal amount will be debited to this debt head with a corresponding credit under " XLVI-Miscellaneous " and " XXIX-Agriculture " respectively.

(*b*) In addition to these grants the Government of India sanctioned in 1935-36 an allotment of 70 for co-operative training and education on the understanding that after it is utilised in full, the local Government should endeavour to carry on the work of training from their own revenues. The procedure for the accounting of expenditure from the grant is exactly similar to that followed in the case of subventions from the Central Road Fund. An expenditure of 2 was incurred out of this grant in 1935-36 and of the balance of 68,10 was allotted to the Government of Sind. In 1936-37 an expenditure of 18 was incurred and the balance available on 31st March 1937 was 40.

(*c*) The Government of India made a grant of 13 for a scheme for cottage and small scale woollen industries. But no expenditure was incurred on this scheme in 1936-37. The accounts procedure will be that given in paragraph 260.

The Government of India have informed local Governments that the amounts required for expenditure on the schemes mentioned in items 2 (*a*) and (*b*) above will be remitted after the balances with local Governments are exhausted. In regard to item 2 (*c*) the Government of India have agreed to make a grant-in-aid spread over five years with effect from 1936-37.

The following table compares the balances available at the beginning of the current year, and the receipts and payments anticipated in the current and next years :—

	Balance at the beginning of 1937-38.	Receipts during 1937-38 (revised).	Payment during 1937-38 (revised).	Balance at the end of 1937-38.	Receipts during 1938-39	Payments during 1938-39.	Balance at the end of 1938-39.
(*a*) Deposit account of grant from the Central Government for economic development and improvement of rural areas..	3,00	7	2,53	54	1,39	1,93	..
(*b*) Deposit account of grants for the scheme of co-operative training and education ..	40	..	23	17	30	47	..
(*c*) Deposit account of grants from the Central Government for development of cottage and small scale woollen industries	13	14	15	12	14	14	12
Total ..	3,53	21	2,91	83	1,83	2,54	12

258. The grants given by the Indian Central Cotton Committee were, till the end of 1936-37, credited to a deposit head and the expenditure was taken as a direct charge to that head in the deposit section of the Central accounts. But with effect from 1937-38 the transactions relating to these grants appear both on the receipt and disbursement sides of the Provincial Accounts.

259. The accounting procedure for subsidies from the Imperial Council of Agricultural Research is similar to that followed in the case of subventions from the Central Road Fund. They are credited in the first instance to this deposit head. The actual expenditure on the various schemes of research is recorded under the service heads, viz., "40-Agriculture" and "41-Veterinary" and at the same time an amount equal to that expenditure is debited to the deposit head. A corresponding credit is given on the receipt side under "XXIX-Agriculture" and "XXX-Veterinary".

260. The grant made by the Government of India for the development of the handloom industries is credited in the first instance to the deposit account on the receipt side and the amount actually spent under the service head "43-Industries" is credited to the revenue head "XXXII-Industries" and the deposit account is cleared by a corresponding debit on its disbursement side.

261. Allotments of 13 and 17 are expected from the Government of India in the current and next years from their sugar excise fund to be utilised in furtherance of co-operative effort for the manufacture of sugar. The accounting procedure is similar to that followed in the case of subventions from the Central Road Fund. Accordingly, the receipts expected from the Government of India are, in the first instance, credited to the deposit account on the receipt side. An amount equal to the actual expenditure booked under the service head "40-Agriculture" is credited to the revenue head "XXIX-Agriculture" and the deposit account is cleared by a corresponding debit on the disbursement side.

* * * *

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
	(a)			
Advances repayable	8	16,49	18,00	17,00

(a) Represents adjustment in connection with the Scheme for the decentralisation of balances.

262. The estimates have been framed on the basis of past actuals. The detailed items under this head appear at pages 51 and 358 of the civil budget estimates.

* * * *

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Permanent advances	..	2	3	3

263. A permanent advance is an advance granted to Government servants who have to meet certain classes of expenditure before they can place themselves in funds by drawing bills. The estimate on the disbursement side is on account of such advances. The estimate on the receipt side is on account of reimbursement by officers of permanent advances not required by them. These estimates have been framed on the basis of past actuals.

* * * *

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Accounts with the Government of Burma ..	..	..	30	30

264. This head records transactions of the Government of Burma which pass through the books of the Government of Bombay. The receipts and payments cancel each other.

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Accounts with the Reserve Bank	..	..	1,20	1,20

265. Transactions on account of the Reserve Bank occurring at treasuries or sub-treasuries within the jurisdiction of this Government are carried by Government until they are cleared by the Accountant General with the Bank. If the net total of the monthly statement sent by the Accountant General is a credit, arrangement is made to disburse the amount to the Bank and if the net total is a debit, the amount is recovered from the Bank for credit to this head.

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Suspense Accounts	1	8,89	2,28,00	1,47,00

266. The items included in this estimate are—

(1) Suspense Account.
(2) Local Public Works expenditure.
(3) Central Accounts Office—Reserve Bank suspense.
(4) Cash Balance Investment Account.
(5) Departmental adjusting account.
(6) Recoveries of service payments.

The details are shown at pages 51 and 358 of the civil budget estimate.

The first and second items record expenditure on purchase of stores, road materials, etc., and it is cleared by credit when the stores, etc., are issued to departments by debit to the proper head.

Under the third item are recorded the transactions relating to Reserve Bank suspense which shows credits and debits on behalf of the Government of India, other Provincial Governments, Indian Stores Department, and charges in England.

The fourth item records transactions in connection with temporary investments of cash balances in treasury bills and realisations therefrom.

The fifth item is intended for the provisional adjustment of departmental receipts and payments and is also used for the provisional adjustments of inter-departmental transfers.

The sixth item records recoveries made in the course of audit before they are finally brought to account.

The estimates both on the receipt and disbursement sides are framed on the basis of current actuals.

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Cheques and Bills	..	3,29,00	2,86,00	2,86,00

267. The estimate is on account of credit to be given to this head by debit of the expenditure to the proper service or other heads in regard to items mentioned below for which estimate is provided on the disbursement side :—

(1) Cheques issued in payment of bills at the pre-audit counter of the Accountant General's Office.

(2) Departmental cheques in the case of any department that renders account to the Civil department by drawing money on cheques.

The estimates both on the receipt and disbursement sides are framed on the basis of past and current actuals.

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Departmental and similar accounts ..	..	15	1,50	1,50

268. This head receives debit for the monthly cash balances held by departmental officers in the Forest, Excise and Public Works Departments outside the generally available cash balances. Credit is taken under this head when the cash balances are cleared in the accounts of subsequent months. The estimates both on the receipt and disbursement sides are framed on the basis of past and current actuals.

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Loans and advances by Provincial Government—				
(1) Repayment of loans given to Presidency Corporations—				
(a) Repayment by the Bombay Municipality of the loans given to it for improvement purposes and included in the consolidated debt ..	4,98	4,24	6,42	4,29
(b) Repayment by the Bombay Municipality of other loans	40,86	42,78	42,78	44,17
(c) Repayment by the Bombay Port Trust	14,20	..	..	..
(2) Recoveries of loans to Government servants	42	2,26	2,20	2,27
(3) Recoveries from cultivators, Local bodies and others	15,37	15,97	11,23	13,85
	75,83	65,25	62,63	64,58

269. (1) (*a*) and (*b*).—The loans advanced to the Bombay Municipality have been divided for purposes of repayment into four classes, viz., (i) for its improvement purposes granted to the late Improvement Trust, (ii) for general purposes,

(iii) for development purposes and (iv) for the construction of the Vehar Lake and Water Works. The outstandings on 31st March 1937 of loans advanced in 1931-32, 1932-33 and 1935-36 under (i) have been included in the consolidated debt explained in paragraph 75 under "22–Interest on debt and other obligations" and are being repaid by the Bombay Municipality in equated half-yearly instalments in 44 years from 1937-38. The other loans under (i) are being repaid by fixed instalments of principal spread over 30 years with accrued interest on the outstanding amounts. The Municipality is repaying (ii) by annual equated instalments of principal and interest spread over 30 years. The loans under (iii) for development purposes were taken by the Municipality in 1923-24 and 1924-25. In both cases it repaid on 2nd April 1929 the accumulations in the sinking funds maintained by it. The balance of the 1923-24 loans outstanding at the beginning of 1934-35 is being repaid by equated instalments of principal and interest spread over a total period of 30 years, the last instalment being payable on 31st March 1954. The balance of the 1924-25 loans is being repaid by equated instalments of principal and interest spread over 30 years from 1929-30. The loan of 82,67 advanced in 1935-36 to liquidate the portion of the Bombay Development loan outstanding with the Bombay Municipality is being repaid by equated instalments of principal and interest spread over 15 years. The loan at (iv) was given by the Central Government but the amount of 13,30 outstanding on 31st March 1937 has been transferred to this Government on that date. The credit in respect of the repayment of that loan appears for the first time in the current year. The loan is repayable, including interest, in monthly instalments of 9 for a period of sixty years beginning from 1893.

270. (2) The following statement shows the transactions in respect of this item :—

	1936–37.		Budget estimate, 1937–38.		Revised estimate, 1937–38.		Budget estimate, 1938–39.	
	Payments.	Receipts.	Payments.	Receipts.	Payments.	Receipts.	Payments.	Receipts.
(*a*) Loans to Government servants under the state-aided buildings scheme ..	6	42	20	40	15	33	25	40
(*b*) Advances to Government servants for house-building, purchase of motor cars and other conveyances and passages ..	(*a*) 2,64	..	2,20	1,86	1,71	1,87	1,70	1,87
Total ..	2,70	42	2,40	2,26	1,86	2,20	1,95	2,27

(*a*) Represents adjustment in connection with the Scheme for the decentralisation of balances.

The advances under (*b*) were, till the end of last year, given from Central Government funds. The outstandings of such advances given to the Bombay Government servants have been decentralised on 31st March 1937 and from 1937-38 the recoveries due and the fresh advances to be given will appear in the Provincial Accounts.

271. The following statement shows the transactions under item (3)—Provincial Loans and Advance Account :—

	1936-37.		Budget estimate, 1937-38.		Revised estimate, 1937-38.		Budget estimate, 1938-39.	
	Payments.	Receipts.	Payments.	Receipts.	Payments.	Receipts.	Payments.	Receipts.
Loans to municipalities, district and other local funds committees for public works ..	25	1,82	25	1,84	75	1,86	..	1,87
Loans to land-holders and other notabilities	2,50	..	..	..	..	..	..	11
Loans to cultivators ..	10,18	8,51	4,48	10,99	10,44	6,13	7,63	8,59
Loans through Co-operative Societies and Banks ..	..	9	..	7	..	15	..	14
Loans for the purposes of the Co-operative Societies Act ..	..	2	2	2	1	2	2	3
Loans to non-agriculturists in flood-affected areas ..	..	7	..	7	..	7	..	6
Loans to Co-operative Housing Societies ..	..	1,59	..	74	..	70	..	75
Loans to Co-operative Housing Societies in flood-affected areas.	..	8	..	5	..	6	..	6
Loans under the State-aided Building Scheme ..	62	3,11	1,00	2,10	55	2,10	75	2,10
Loans to small industries	2	..	30	..	15	..	5,30	1
Other miscellaneous loans	2	8	1	9	24	14	26	13
Total ..	13,59	15,37	6,06	15,97	12,14	11,23	13,96	13,85

* * * *

	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
(*a*) Cash remittances and adjustments between officers rendering accounts to the same Accountant General	..	1,12,86	12,48,00	13,19,00
(*b*) Remittances by Bills	..	..	3,90,00	4,21,00
(*c*) Adjusting account between Central and Provincial Government	..	..	3,57,00	4,03,00
(*d*) Inter-Provincial Suspense Account ..	..	..	19,00	16,00
Total ..	..	1,12,86	20,14,00	21,59,00

272. This head appears in the provincial accounts both on the receipt and disbursement sides and the estimates are framed on the basis of current actual.

Item (*a*) records transactions relating to cash remittances between treasuries, excise remittances, forest remittances, Public Works remittances, transfers between Public Works officers and Miscellaneous remittances.

Under item (*b*) transactions relating to supply bills—Local, foreign supply bills, remittance transfer receipts—Local and foreign remittance transfer receipts are recorded.

Items (*c*) and (*d*) record remittance transactions on behalf of Central and other Provincial Governments.

* * * *

Disbursements.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Permanent Debt—				
Loans not bearing interest—				
Expired loans .. *Charged* ..	*5,98*	..	*75*	..

273. The revised estimate for 1937-38 represents the amount expected to be required for the discharge of the portion of Bombay Development Loan of 1920 outstanding at the end of 1936-37.

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Floating Debt—				
Treasury Bills .. .. *Charged* ..	..	*24,00*	...	*1,50,00*

274. *See* paragraph 246 above.

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Repayment of loans from the Central Government—				
(1) Consolidated debt	28,51	15,14	32,60	16,61
(2) Bombay Municipality	40,86	42,16	42,16	43,52
(3) Bombay Port Trust	14,20	..	..	..
Total—*Charged* ..	(*a*)*83,57*	*57,30*	*74,76*	*60,13*

(*a*) In addition to this, an amount of 4,02,06 has been adjusted on account of cancellation of debt in terms of paragraph 8 of the Government of India, Finance Department, Resolution No. D/1214-Ref., dated 26th March 1937, printed at pages 570-577 of Part I of the *Bombay Government Gazette* dated 1st April 1937.

275. (1) *See* paragraph 82 under "23" which explains the reasons for the increase in the current year's revised estimate as compared with the budget estimate.

276. (2) and (3) *See* paragraph 269 above.

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
O. Unfunded Debt—				
State Provident Funds .. *Charged* ..	..	*29,88*	*34,72*	*35,00*

277. *See* paragraph 247 above. The estimates for 1937-38 and 1938-39 are on account of advances from, and withdrawals of, the balances in the Provident Funds. The increase in current year's revised est mate and budget estimates for 1938-39 is based on the progress of current actuals.

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Famine Relief Fund—				
A—Famine Relief Fund—				
(*a*) Transfers to the revenue account ..	2,05	3,48	6,50	3,34
(*b*) Payment of advance interest on securities purchased	63	..	..	..
(*c*) Advances to Provincial Loans Account for loans to cultivators, etc. ..	2,74	..	..	..
B—Investment Account—				
(*d*) Purchase of securities	59,45	1,90	15	1,22
Total—*Charged* ..	*64,87*	*5,38*	*6,65*	*4,56*

278. *See* paragraph 248 above explaining the purposes for which the Famine Relief Fund can be spent.

Item (*a*).—*See* paragraph 195 under " XLIII—Transfers from Famine Relief Fund ".

Item (*d*).—The amounts spent on the purchase of securities for the Fund are debited to the head " Purchase of securities ".

Item (*b*).—The actuals under " 1936-37 " represent the advance interest paid at the time of purchase of securities, but henceforward such advance interest will be shown as less receipts on the receipt side.

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Provincial Road Fund—				
(1) Investment Account	4,74	5,33	16,23	8,90
(2) Other Account—				
(*i*) (*a*) Modernising the Bombay-Poona Road	..	..	..	2,04
(*i*) (*b*) Maintenance and repairs to Government roads—				
Northern Circle	..	80	3,94	..
Central Circle	..	1,10		
Deccan Irrigation Circle ..	..	30		
Southern Circle	..	80		
Reserve with Government	..	94		
Establishment	..	..	..	85
Tools and plant	..	..	..	11
(*ii*) Grants-in-aid to District Local Boards for improvement of roads ..	..	79	79	..
(*iii*) Approach roads to villages ..	..	3,23	3,23	4,50
Total—*Charged* ..	*4,74*	*13,29*	*24,19*	*16,40*

279. *See* paragraph 251 above.

* * * *

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Depreciation Reserve Fund—Government Presses—				
Deposits of Depreciation Fund of Government Presses—*Charged*	*21*	*46*	*53*	*50*

280. The current and next year's estimates are on account of the cost of renewals and replacements debitable to the depreciation fund.

* * * *

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Deposits of depreciation reserves of commercial concerns—				
Depreciation Reserves of Nasik Distillery—*Charged*	*15*	*5*	*10,03*	

281. The current and next year's estimates are on account of renewals and replacements debitable to the depreciation reserves of the Nasik Distillery. The current year's revised estimates include 9,98 on account of investments.

* * * *

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Deposits of Local Funds—*Charged* ..	..	*3,08,47*	*3,04,00*	*3,00,00*

282. *See* paragraph 254 above.

* * * *

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Departmental and Judicial Deposits—Civil Deposits—*Charged*	*53*	*4,54,34*	*4,34,54*	*4,34,54*

283. *See* paragraph 255 above.

* * * *

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Other Accounts—				
(1) Subvention from Central Road Fund ..	19,68	50,17	35,27	34,00
(2) (*a*) Deposit account of grants from the Central Government for economic development and improvement of rural areas	1,62	3,82	2,53	1,93
(*b*) Deposit account of grants from the Central Government for the scheme of co-operative training and education	18	23	23	47
(*c*) Deposit account of grants from Central Government for development of woollen and small scale industries ..	..	20	15	14
(3) Deposit account of grants made by the Indian Central Cotton Committee ..	..	1,38	1,10	1,00
(4) Deposit account of grants made by the Imperial Council of Agricultural Research	1,82	1,76	1,69	1,35
(5) Deposit account of grants from the Central Government for development of hand-loom industries	36	45	35	38
(6) Deposit account of grants from Sugar Excise Duty	15	23	23	39
Total—*Charged* ..	*23,81*	*58,24*	*41,55*	*39,66*

284. *See* paragraphs 256–261 above.

* * * *

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Advances Repayable	(*a*) 90	16,69	18,00	17,00
Charged ..	*5*	*13,31*	*14,12*	*14,16*
Voted ..	85	3,38	3,88	2,84

(*a*) Represents adjustments in connection with the scheme for decentralisation of balances.

285. *See* paragraph 262 above.

* * * *

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Permanent advances—*Charged*	(*a*) *3,17*	*4*	*6*	*4*

(*a*) Represents adjustments in connection with the scheme for decentralisation of balances.

286. *See* paragraph 263 above.

* * * *

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Accounts with the Government of Burma—*Charged*	..	..	*30*	*30*

287. *See* paragraph 264 above.

* * * *

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Accounts with the Reserve Bank—*Charged* ..	..	..	*1,20*	*1,20*

288. *See* paragraph 265 above.

* * * *

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Suspense Accounts—*Charged*	..	*8,85*	*2,28,00*	*1,47,00*

289. *See* paragraph 266 above.

* * * *

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Cheques and Bills—*Charged*	..	*3,27,92*	*2,86,00*	*2,86,00*

290. *See* paragraph 267 above.

* * * *

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Departmental and similar accounts—*Charged*..	(*a*) *5*	*60*	*1,50*	*1,50*

(*a*) Represents adjustments in connection with the scheme for decentralisation of balances.

291. *See* paragraph 268 above.

* * * *

—		Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Miscellaneous Government Account ..	*Charged* ..	*10,93*	*12,51*	*10,29*

292. *See* paragraph 83 under "23, Appropriation for reduction or Avoidance of debt".

* * * *

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Loans and Advances by Provincial Government—				
(1) Loans to Presidency Corporations ..	(a) 13,30	..	..	..
(2) Loans to Government servants—				
(a) Loans under State-aided Building Scheme	6	20	15	25
(b) Other loans	(a) 2,64	2,20	1,71	1,70
(3) Loans to cultivators, local bodies, Co-operative Societies, etc.	13,59	6,06	12,14	13,96
	29,59	8,46	14,00	15,91

(a) Represents adjustment in connection with the scheme for the decentralisation of balances.

293. The details of the figures under (2) and (3) are given in paragraphs 270–271 above.

* * * *

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
(a) Cash remittances and adjustments between officers rendering accounts to the same Accountant General	..	1,12,08	12,48,00	13,19,00
(b) Remittances by Bills	..	..	3,90,00	4,21,00
(c) Adjusting account between Central and Provincial Government	..	..	3,57,00	4,03,00
(d) Inter-Provincial Suspense Account ..	..	..	19,00	16,00
Total—*Charged* ..	..	*1,12,08*	*20,14,00*	*21,59,00*

294. *See* paragraph 272 above.

STATEMENT E.

STATEMENT OF NEW ITEMS OF EXPENDITURE PROVIDED IN THE BUDGET FOR 1938-39.

7, LAND REVENUE.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 1. Creation of Pardi Mahal in the Surat District.

Recurrent	..Rs.	638	Non-recurrent ..	..Rs.	*Nil.*
Total ..	.. ,,	638	Ultimate annual recurrent	.. ,,	848

Remarks.—Please read statement relating to this proposal appearing under "25, General Administration." (Item 39).

ITEM 2. Maintenance of the city survey of Malwan, District Ratnagiri.

Recurrent	.. Rs.	900	Non-recurrent ..	.. Rs.	*Nil.*
Total ...	.. ,,	900	Ultimate annual recurrent	.. ,,	1,000

Remarks.—The city survey and inquiry work in the town of Malwan, district Ratnagiri, was completed in 1928, and the proposal to appoint one surveyor and one peon was then approved as usual for the purpose of keeping the survey records up to date. But in view of the financial stringency that arrangement was not sanctioned finally. In the absence of this establishment, only such of the maintenance work in connection with this city survey as cannot be postponed has been carried on with the assistance of the members of other local offices. This arrangement is found to be unsatisfactory, and the results of the survey are likely to be lost. Malwan town is now growing in importance on account of the non-agricultural development. A permanent arrangement for the maintenance of this survey is therefore necessary and it is proposed to appoint one surveyor and one peon for the purpose for a period of 2 years in the first instance. The cost thereof is estimated to be Rs. 1,000 per annum as shown below :—

	Rs.
One surveyor on Rs. 60 per mensem	720
One peon on Rs. 14 per mensem	168
Cycle allowance to the surveyor at Rs. 3 per mensem	36
Fixed contingency at Rs. 2 per mensem	24
Miscellaneous	50
	998 or

Rs. 1,000 in round figures.

The expenditure for eleven months of the next year amounts to Rs. 915 (or Rs. 900).

ITEM 3. Resurvey of properties in Ahmednagar City.

Recurrent	.. Rs.	*Nil.*	Non-recurrent ...	.. Rs.	1,450
Total ..	.. ,,	1,450	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—The survey of Ahmednagar city was completed in 1912. As the work was found to be defective, it was necessary to make a resurvey; but Government decided that reinquiry and resurvey of certain properties only should be made. The reinquiry work has been completed recently, and the resurvey work is now to be carried out. Resurvey is necessary for the proper maintenance of the city survey, so that the city survey records can be kept up to date and any mistakes of the present survey can be corrected. The resurvey cannot be postponed further in view of the changes occurring in the city on account of new buildings, roads, etc. It is therefore proposed to carry out the resurvey at the total estimated cost of

7, LAND REVENUE—contd.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

Rs. 2,800, but the expenditure proposed to be incurred during the year 1938–39 will amount to Rs. 1,450 as shown below :—

	Rs.
Two surveyors on Rs. 60 per mensem each for 4 months ..	480
*Six coolies at Rs. 12 per mensem each for 4 months	288
Cost of 604 stones at Re. 1 each	604
Contingency	75
	1,447 or 1,450 in round figures.

*Three for each surveyor.

ITEM 4.—Temporary tracers at the Government Photozinco Press, Poona.

Recurrent ..	Rs. *Nil.*	Non-recurrent	Rs. 1,970
Total	.. ,, 1,970	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—Sanction was accorded to the retrenchment of 5 posts of tracers in the Photozinco Press, Poona, from 1st April 1933. The retrenchment was done on the understanding that Government had ordered that all city survey work should be stopped until further orders and that when it was started, arrangements could be made to employ temporary men for the purpose. This related only to new city surveys but the Manager mistook it to mean that there would be no city tracing work at all. A large number of city surveys are maintained in the Presidency and as a result several city survey sheets became due for re-printing owing to numerous corrections. This work was not taken into consideration when orders of retrenchment were issued ; consequently very heavy arrears have accumulated in the Photozinco Press. Sanction was therefore accorded in May 1936 to the proposal of the Director of Land Records for the temporary appointment of 4 tracers on a pay of Rs. 40 per mensem. This temporary establishment will be continued next year. But as additional temporary establishment will be required for a period of 1 year from 1st April 1938, the following provision will be required :—

	Rs.
4 temporary tracers on pay of Rs. 35	1,540
Contingencies	430
	1,970

ITEM 5. Revival of 15 posts of Field Party Surveyors in the Land Records Department.

Recurrent ..	Rs. *Nil.*	Non-recurrent ..	.. Rs. 1,400
Total	.. ,, 1,400	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—As a measure of retrenchment the Field Party establishment has been held in abeyance for the last five years. This establishment is employed in survey work generally, *e.g.*, city survey, pot hissa survey and classification. After training in all branches of survey work selected surveyors from the party are appointed district and cadastral surveyors and maintenance surveyors. Since the party has been held in abeyance, almost all its members have been absorbed in other posts. The source of trained recruits for the posts of district, cadastral and maintenance surveyors has therefore dried up and great diffficulty will be felt in future especially when revision settlements are again undertaken. At present 21 posts of the Field Party establishment are vacant and have not been filled up.

7, LAND REVENUE—contd.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

2. Survey work involves hard outdoor duties and qualified hands are not attracted so long as the appointments are temporary. In order that an adequate number of trained surveyors may be obtained, and the efficiency of the Land Records Department maintained, it is proposed to revive 15 posts of Field Party surveyors with effect from 1st April 1938 and to give them training in survey work for 2 months. After this period, an equal number of temporary surveyors will be retrenched. Consequently the ultimate annual recurrent cost is taken as "Nil". During their training the new recruits will be employed on work for which fees are recovered and credited to Government.

3. The net extra cost on account of the pay and allowances of the new posts during 1938-39 will be Rs. 1,400 as shown below :—

	Average cost for eleven months.
	Rs.
Pay of 15 surveyors on Rs. 30—2—50	7,150
Permanent travelling allowance of 15 surveyors at Rs. 10 per mensem for 7 months	1,050
Contingencies	500
	8,700
Deduct—Present cost on account of 15 temporary surveyors for 9 months of 1938-39—	
Pay on Rs. 36—2—46	5,850
Permanent travelling allowance of 15 surveyors at Rs. 10 per mensem for 7 months	1,050
Contingencies	400
	7,300
Net extra cost	1,400

4. The annual average cost on account of the new posts will be Rs. 9,400 as under :—

	Rs.
Pay of 15 surveyors on Rs. 30—2—50	7,800
Permanent travelling allowance of 15 surveyors at Rs. 10 per mensem for 7 months	1,050
Contingencies	500
	9,350 or 9,400

The estimate is, however, exclusive of the annual charge on account of leave salary which will at the most be Rs. 500 and of the pensionary cost of about Rs. 975 a year.

7, *LAND REVENUE*—contd.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 6. Scheme for making the staff of cadastral surveyors in the Northern and Southern Divisions and peons under them permanent.

Recurrent	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	*Nil.*	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—The staff of cadastral surveyors in the Northern and Southern Divisions is temporary, while that in the Central Division is permanent. The staff does measurement work on behalf of Government and the public. The cost of the staff is almost all recovered from the public for work done. The question of making this staff permanent has been before Government since 1921. The work to be done is of a permanent nature and consequently the staff should be permanent. The cost of making the staff permanent is actually *nil* because until permanent staff is appointed temporary staff will have to be appointed to the same extent. The temporary staff has already been admitted to pensionary benefits in view of the permanent nature of their appointments. The temporary staff is now being paid from provision made in the budget estimates under the head "7, Land Revenue". The disadvantages of continuing an establishment which is permanently required on the temporary basis are obvious. By making the staff permanent it should be possible for Government to recruit a better class of men and thus secure better and more reliable work for no extra cost. There is therefore a strong case for appointing a permanent measuring staff in the Northern and Southern Divisions.

The annual average cost of making the staff permanent comes to Rs. 39,160 as shown below :—

	Average cost.
	Rs.
Pay of establishment—	
37 cadastral surveyors on Rs. 35—5/2—70 each	24,346
37 peons (3 twelve-monthly and 34 eight-monthly)	6,120
Allowances—	
Permanent travelling allowance of surveyors and peons	8,140
Contingencies—	
Contingency (fixed)	554
	39,160

This cost will be met by a corresponding reduction in the cost of temporary establishment. The estimate does not include the cost of leave salary of the staff which comes to about Rs. 360 or Rs. 400 in round figures.

ITEM 7. Additional establishment for the City Survey Office, Surat.

Recurrent	.. Rs.	1,000	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	1,000	Ultimate annual recurrent	.. ,,	1,100

Remarks.—The present establishment of 4 maintenance surveyors at Surat was sanctioned in 1925 when the earnings of city survey were about Rs. 12,000. Now the earnings of the city survey have increased from about Rs. 12,000 to about Rs. 42,000, *i.e.*, 3½ times what it was in 1926. New items of work have since cropped up, *e.g.*, the work in connection with cess pools. The work of the regularization of encroachments on public street land is also heavy in Surat.

7, LAND REVENUE—contd.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

In order to cope with the increased work it is proposed to employ one additional maintenance surveyor and one peon. The cost will be as follows :—

	Rs.
Pay of maintenance surveyor Rs. 70 × 11	770
Cycle allowance at Rs. 3 per mensem	33
Contingency	33
Pay of peon 16 × 11	176
	1,012 or Rs. 1,000 in round figures.

ITEM 8. Establishment for the maintenance of city surveys in Chalisgaon, Ilkal, Sirsi, Dhond, Baramati and Saswad.

Recurrent ..	Rs. 4,530	Non-recurrent	Rs. 1,200
Total	,, 5,730	Ultimate annual recurrent ..	,, 4,530

Remarks.—It has been decided that cases in which city surveys have been completed but could not be maintained for lack of funds must claim priority over new projects. Maintenance staff for the city surveys of the towns of Chalisgaon, Ilkal, Sirsi, Dhond, Baramati and Saswad have been proposed in pursuance of this decision. All these towns have been city surveyed at the cost of the municipalities except Dhond. It is now necessary to maintain the city surveys. For this purpose it is proposed to employ the following establishment for each of the city surveys except for Saswad :—

	Total cost. Rs.
One maintenance surveyor in the grade of Rs. 50—2—70 ..	747
One peon on Rs. 15	180
Cycle allowance for the maintenance surveyor at Rs. 3 ..	36
Contingency	100
Total ..	1,063 or Rs. 1,100 in round figures.

The total cost on account of the maintenance of all these city surveys will amount to Rs. 5,730 as shown below :—

City survey.	Recurring cost.	Non-recurring cost, i.e., on account of dead stock articles.	Total.
	Rs.	Rs.	Rs.
1. Chalisgaon	1,100	200	1,300
2. Ilkal	1,100	200	1,300
3. Sirsi	1,100	200	1,300
4. Dhond and Baramati	1,100	400	1,500
5. Saswad	130	200	330
	4,530	1,200	5,730

The cost on account of the maintenance of the city survey, Saswad, is less as the work will be entrusted to the maintenance surveyor, Lonavla. A permanent arrangement for the maintenance of these city surveys is necessary as otherwise the results of the surveys are likely to be lost. An amount of Rs. 5,730 is, therefore, provided in the next year's budget.

7, LAND REVENUE—contd.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 9. Introduction of city survey in important towns.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 21,810
Total ..	.. ,, 21,810	Ultimate annual recurrent .	.. ,, *Nil.*

Remarks.—The Director of Land Records proposes undertaking city survey operations in the towns of Faizpur (East Khandesh), Bail-Hongal (Belgaum) and Ashte (Satara). In 1932, as a measure of economy, Government ordered that all city survey operations in progress should be wound up as economically as possible, the staff retrenched as each city survey was completed and no new operations started pending further orders. It is now considered necessary to introduce city surveys in all important towns having a population of 2,000 and over owing to the increasing volume of work that revenue officers are now called upon to undertake for deciding encroachment cases. The cost of the new city surveys amounts to Rs. 21,810. This amount will be subsequently recovered from the property holders concerned in the shape of sanad fees under section 132, Land Revenue Code.

ITEM 10. Additional establishment in the City Survey office, Poona.

Recurrent	..Rs. 1,220	Non-recurrent ..	..Rs. *Nil.*
Total ..	.. ,, 1,220	Ultimate annual recurrent	.. ,, 1,220

Remarks.—For some time past instances of delay in the disposal of cases in the City Survey Office, Poona, were being reported to the Director of Land Records. That officer thereupon investigated into the causes of these delays and came to the conclusion that they were mainly due to the want of adequate supervision over the office work of the maintenance surveyors and want of adequate staff to cope with the ever increasing work in the city survey office. The City Survey Officer, Poona, has multifarious duties to perform, and in a place like Poona which is the seat of Government for part of the year, and in which many town planning and building schemes are being launched from time to time, the work of the City Survey Officer and the maintenance staff is bound to be heavy. The present staff of the City Survey office consists of 3 maintenance surveyors and 3 peons. There is no one like a Shirastedar or head clerk to help the City Survey Officer in the management of his office, to co-ordinate the work of the maintenance surveyors or to distinguish between routine and urgent cases and to arrange for the speedy disposal of the latter. Compared with work and the staff in city survey offices of Ahmedabad and Surat the survey staff in the City Survey Office, Poona, is undermanned. It is accordingly proposed to entertain the following additional establishment for the City Survey Office, Poona, with effect from the next year :—

	Rs.
One maintenance surveyor on	50—2—70.
One peon on	.. 17 per mensem.

The maintenance surveyor will work as Shirastedar to the City Survey Officer, assist him in managing the office, and relieve the maintenance surveyors of some of their review work. The surveyor will be given a special pay of Rs. 10 per mensem as Shirastedar and a cycle allowance of Rs. 3 per mensem. Rs. 100 will be required for contingency.

ITEM 11. Appointment of permanent and temporary *utara* (copying) clerks in certain city survey offices.

Recurrent	..Rs. 4,320	Non-recurrent ..	..Rs. *Nil.*
Total ..	.. ,, 4,320	Ultimate annual recurrent	.. ,, 4,320

Remarks.—After a city survey has been completed, the survey registers including maps are kept up-to-date by carrying out changes that occur from time to time. Copies and extracts from these survey registers are supplied to the public on application on payment of the prescribed fees. The work of supplying copies and extracts to the public is increasing as people

realize the importance of these records. This work is ordinarily done by the surveyors who are appointed to be in charge of the survey records. This work is very heavy in the cities mentioned below, and the surveyors employed at those places whose ordinary work increases in volume on account of the non-agricultural development, cannot cope with the work of supplying copies without additional help. At present temporary men are employed to assist these surveyors in disposing of this work. The surveyors however do not get relief so they have to supervise the work done by the temporary hands. In order to relieve the surveyors of the avoidable clerical work, it is proposed to appoint permanent and temporary copying clerks in certain city survey offices as shown below :—

Name of the city survey.	Permanent utara karkun.	Temporary utara karkun.
Ahmednagar	....	1
Poona.	1	1
Hubli	....	1
Sholapur	1	....
Ahmedabad	2	....
Surat	1	1
Broach	....	1
Nasik	....	1
Dhulia	....	1
Total ..	5	7

The volume of copying work is generally heavy in the offices at Ahmedabad and Poona ; and as applications for supply of copies cannot be kept pending over ten days under the rules, one temporary clerk in some of these offices is also necessary. The average annual expenditure for one karkun will come to about Rs. 360. The total cost will thus be Rs. 4,320. As copying fees are recovered under the Land Revenue Rules, the *net* expenditure on account of these 12 clerks will be nil.

ITEM 12. Retention of temporary establishment in the Bombay Suburban District.

Recurrent ..	Rs. 5,580	Non-recurrent	Rs. *Nil.*
Total	,, 5,580	Ultimate annual recurrent ..	,, 5,376

Remarks.—Since the creation of the Bombay Suburban District the bulk of the establishment in the district has been employed on a temporary basis. The establishment mentioned below has been continued from year to year and has been last sanctioned up to 28th February 1938. It is proposed to make it permanent since the reorganisation of the district is now complete, and there is no likelihood of the present work decreasing.

	Pay per mensem.
1 Special aval karkun	Rs. 130—5—160 *plus* Rs. 20 conveyance allowance.
1 Audit clerk	Rs. 50—5/2—90—E. B.—5—140.
1 Audit clerk	Rs. 50—5/2—90—E. B.—5—140.
1 Circle Inspector	Rs. 50—5/2—90—E. B.—5—140 *plus* Rs. 15 conveyance allowance.

7, LAND REVENUE—contd.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 13. Additional temporary establishment for disposal of arrears of survey correction work, Ratnagiri District.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 4,270
Total ..	.. ,, 4,270	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—In accordance with Government Resolution, No. 2487/28-I, dated 27th November 1935, 1 Assistant District Inspector of Land Records, 1 clerk, 9 Watap Circle Inspectors and 10 peons were appointed for 7 months for partition and measurement work in Ratnagiri District. This special establishment did the field work only and as a consequence arrears of correction of survey records have accumulated. The ordinary staff can only deal with the normal outturn of measurement work. The number of correction cases pending with the District Inspector of Land Records is 549. Unless the arrears of survey correction work are disposed of no benefit will come from the employment of the additional measurement staff, since the arrears will still exist though in a half finished form. The cost of the extra establishment will be :—

	Rs.
One supervisor (60 × 11)	660
10 temporary clerks (at Rs. 30 per mensem for qualified hands) (30× 10 × 11)	3,300
1 peon (14 × 11)	154
Contingency	150
	4,264
Rounding off ..	4,270

The establishment will be self-supporting as the cost is wholly recouped by the levy of fees from the parties.

ITEM 14. Acquisition of land round village sites for manure pits, play grounds, *etc.*

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 1,00,000
Total ..	.. ,, 1,00,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—Many villages are seriously inconvenienced by the want of open spaces close to the village site. This state of affairs adversely affects public health and impedes the improvement of village conditions. As a remedy Government propose to provide funds for the acquisition of open spaces round villages for communal purposes where such spaces are wanting, particularly for the making of manure pits, provision of standing room for cattle, play grounds for children and the like. A provision of Rs. 1 lakh has accordingly been made in the budget of 1938–39.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

ITEM 15. Historical Archivist to Government in the Alienation Office, Poona.

Recurrent	.. Rs. 1,260	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 1,260	Ultimate annual recurrent	.. ,, 1,536

Remarks.—A series of Selections from the Records of the Peshwas in the Marathi language in the Alienation Office, Poona, completed in 45 volumes, under the editorship of Rao Bahadur G. S. Sardesai, has been published by the Government of Bombay and highly appreciated in all quarters. The cost of this undertaking has been borne by the Government of Bombay. Government have also accorded their sanction to the general scheme for the publication of

he Residency Records (in English) in the Alienation Office, Poona, drawn by Sir Jadunath Sarkar and to the printing of the volumes at the Government Central Press. Only four volumes of the Selections from the Peona Residency correspondence have been issued so far and they have been welcomed by a very wide circle of scholars. There has been delay in the printing of the volumes owing to the Government Central Press having had to meet many heavy and extraordinary calls upon it during the past five years. As things have now returned to normal, the editors desire that this loss of time should be made up by accelerating printing. An increase of output is also considered desirable. As the originals of the Poona Residency Records are in the Alienation Office, Poona, and the collation of the press copy, the proof-reading and the indexing of the volumes have to be done by an officer at the Alienation Office, and as the records are most valuable it is necessary for the efficient and quick despatch of the work that it should be done by a competent scholar, trained in history and experienced in this branch of historical research. It is, therefore, proposed to create one permanent post of Historical Archivist to Government in the Alienation Office, Poona, in the scale of Rs. 105—5—150 with effect from 1st March 1938. The actual cost for the first year will be Rs. 1,260.

		Rs.
Grand Total—7, Land Revenue	Recurrent	19,448
	Non-recurrent ..	1,32,100
	Total	1,51,548

8, PROVINCIAL EXCISE.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 16. Temporary preventive staff in Ahmedabad City and suburbs.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs.1,59,000
Total ..	.. ,, 1,59,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—In furtherance of its policy of total prohibition (i.e., prohibition of the transport, consumption and possession of all liquor and drugs) in this Province, Government has decided to constitute the Ahmedabad City and its suburbs as "dry areas". It is proposed to terminate all licenses for the sale of liquor and drugs in Ahmedabad city and suburbs with effect from 20th May 1938. Ahmedabad has a population of about half a million partly living within the congested walled city and partly in the extensive planned suburbs where the textile mills are found. There are 5 railway lines leading into Ahmedabad, seven metalled roads and fourteen unmetalled roads and innumerable footpaths. Baroda and Mahi Kantha territory lies within 15 miles on North-West, North-East and South-East and enclaves of Baroda territory are within seven miles of the centre of the town on the East. It must be recognised that owing to the proximity of Indian States territory and the prevalence of illicit distillation in North and South Daskroi talukas supplying opportunities for importing or obtaining illicit excisable articles, the enforcement of a dry area cannot be effected without considerable preventive staff, including a properly disciplined and armed reserve for dealing with problems involving the use of force. A strict supervision must necessarily be maintained over all incoming traffic. The reserve in any case is imperative owing to the shortage of police in Ahmedabad. It is accordingly proposed to place 11 excise outposts on the edge of the dry areas and to divide the city itself into 3 excise charges. After careful consideration Government considers that the staff and the expenditure detailed in the accompanying statements A and B should be provided if the scheme is to be initiated with the best prospects of success. If experience shows that owing to the public co-operation elicited by the scheme or for any other cause the staff can be reduced without serious disadvantage, it will be reduced accordingly.

STATEMENT A.

Estimate of expenditure during the next year.

	Rs.
I—Establishment—	
Pay and allowances—	
Charges for training	4,579
Charges for establishment	95,000
Travelling allowance (ordinary)	2,500
	1,02,079
II—Contingencies—	
Uniforms	4,350
Arms, Ammunition and equipment	....
Motor buses—2	10,000
Deadstock	....
Stationery and sundries	2,500
Telephones (25)	5,250
Rents	7,000
Rewards	25,000
Postage, books, publications, etc.	2,000
	56,100
Grand Total ..	1,58,179 or 1,59,000

8, *PROVINCIAL EXCISE*—contd.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

STATEMENT B.

Details of Establishment.

Post.	No. of posts.	Scale.	Pay monthly cost.	Allowances.			Total.	
				P. T. A.	H. R. A.	Total monthly cost.		
1	2	3	4	5	6	7	8	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I. *Superintendence*—								
Chief Inspector ..	1	350—10—400	350	130	30	160	510	
Inspector	1	140—10/2—190	140	..	30	30	170	Prosecutor.
Sub-Inspector	1	70—5/2—90	70	50	15	65	135	To assist the Chief Inspector.
Clerks	6	25—5/2—55	180	7/8*	..	30	210	1 For C.I., 1 for Prosecutor and 4 for S. of E. *Conveyance allowance for 4 clerks.
Orderlies	6	20	120	..	3	18	138	
			860	..	..	303	1,163	
II. *Inspecting Staff*—								
Excise Inspector ..	1	200—15/2—275	200	100	25	125	325	
Excise Inspectors ..	2	140—10/2—190	280	100	25	250	530	
Clerks	3	25—5/2—55	90	..	..	..	90	
P. Os. Havildars ..	3	30	90	..	5	15	105	
Constables	3	20	60	..	3	9	69	
			720	..	..	399	1,119	
III. *Intelligence Staff*—								
Excise Sub-Inspectors ..	10	70—5/2—90	700	50	15	650	1,350	
P. Os. Jamadars ..	10	2 on 50, 3 on 43 and 5 on 36.	409	..	5	50	459	
Havildars	10	30	300	..	5	50	350	
Constables	10	2 on 22, 3 on 21 and 5 on 20.	207	..	3	30	237	
			1,616	..	..	780	2,396	
IV. *Road Posts (Chowkeys) (eleven)*—								
P. Os. Jamadars ..	5	2 on 43, 3 on 36	194	..	Free quarters.	..	194	
Havildars	6	30	180	..	Do.	..	180	
Constables	33	7 on 22, 9 on 21 and 17 on 20.	683	..	Do.	..	683	
Female searchers ..	11	22	242	..	Do.	..	242	
			1,299	..	..	..	1,299	

8, PROVINCIAL EXCISE—contd.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

STATEMENT B—*concld.*

Details of Establishment—concld.

Post.	No. of posts.	Scale.	Allowances. Pay monthly cost.	P. T. A.	H. R. A.	Total monthl cost.	Total.	
1	2	3	4	5	6	7	8	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
V. Reserve—								
Sub-Inspector	1	75—5—145	75	10*	15	25	100	Scale according to Police. *Conveyance allowance.
(a) *Armed*—								
P. Os. Jamadars ..	1	50	50	5†	Free quarters	5	55	Scale according to Police. †Compensatory allowance.
Havildars	3	36	108	5†	Do.	15	123	Do.
Naiks	4	28	112	5†	Do.	20	132	Do.
Constables	30	4 on 24, 6 on 22, 8 on 21, 12 on 20.	636	3†	Do.	90	726	Do.
Drivers	2	36	72	..	Do.	..	72	Scale of pay 20—21/3—22/7—24.
(b) *Unarmed Reserve*—								
P. Os. Havildars ..	2	30	60	..	Do.	..	60	
Naiks	3	25	75	..	Do.	..	75	
Constables	20	4 on 22, 6 on 21, 10 on 20.	414	..	Do.	..	414	Includes men for search duties, etc., leave reserve emergencies on the railway, etc.
Female searcher ..	1	22	22	..	Do.	..	22	
			1,624	..		155	1,779	
VI. Railway Lines—								
Sub-Inspectors	2	70—5/2—90	140	50	15	130	270	
Clerks	2	25—5/2—55	60	..	..	..	60	
P. Os. Jamadars ..	4	1 on 50, 1 on 43, 2 on 36.	165	..	5	20	185	
Havildars	8	30	240	..	5	40	280	
Naiks	7	25	175	..	5	35	210	
Constables	25	4 on 22, 7 on 21, 14 on 20.	515	..	3	75	590	
Female searchers ..	11	22	242	..	3	33	275	
			1,537	..	..	333	1,870	
			7,656	..	..	1,970	9,626	per mensem.
Plus—Lump provision for duty allowances (rates for individual posts not yet worked out) at Rs. 30 per cent. of Rs. 7,700							2,310	per mensem.
Plus—Special pay for Superintendent of Excise, Ahmedabad Division							100	per mensem.
							12,036	per mensem.
Less—Cost of existing staff (comprising 1 Excise Inspector, 1 Excise Assistant Inspector, 4 Sub-Inspectors, 4 clerks, 15 petty officers and 81 constables)							2,987	per mensem.
		Net additional cost ..					9,049	per mensem or Rs. 95,014 or Rs. 95,000 in round figures for 10¼ months from 15th April 1938 to 28th February 1939.

8, *PROVINCIAL EXCISE*—contd.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 17. Temporary preventive staff in the six talukas of this Province.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 40,100
Total ..	.. ,, 40,100	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—In furtherance of its policy of total prohibition (i.e., prohibition of the transport, consumption and possession of all liquor and drugs) in this Province, Government has decided to constitute the following " dry areas " with effect from 1st April 1938 :—

(1) Wagra and Jambusar talukas of the Broach and Panch Mahals district.

(2) Newasa and Shevgaon talukas (including Pathardi Mahal) of the Ahmednagar district.

(3) Kumta and Ankola talukas of the Kanara district.

After careful consideration Government considers that the staff and the expenditure detailed in the accompanying statements A and B should be provided if the scheme is to be initiated with the best prospects of success. If experience shows that owing to the public co-operation elicited by the scheme or for any other cause the staff can be reduced without serious disadvantage, it will be reduced accordingly.

STATEMENT A.

Estimate of expenditure during the next year.

	Rs.
I. *Establishment*—	
Pay and allowances	
Charges for training	580
Charges for establishment	24,000
Travelling allowance (ordinary)	1,020
Total ..	25,600
II. *Contingencies*—	
Uniforms	1,080
Stationery, sundries, equipment, etc.	700
Dead-stock	....
Rents	720
Postage, books, etc.	1,000
Rewards	10,000
Total ..	13,500
III. *Unforeseen charges :*	1,000
Grand Total ..	40,100

8, *PROVINCIAL EXCISE*—contd.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

STATEMENT B,

Details of Establishment.

Post.	No. of posts.	Scale.	Pay.		Allowances.			Total cost.	Distribution of proposed staff.	Details of existing staff included.
			Monthly cost.	Total monthly cost.	P.T.A.	H.R.A.	Total monthly cost.			
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
I. Ahmednagar district—Newasa, Shevgaon, Pathardi.										
Excise Inspector.	1	140—10/2—190	140	140	100	15	115	255	(*a*) 1 E.I., 1 P.O., 5 Consts. and 1 W.C. for "Superintendence."	1 E. I.
Excise Sub-Inspectors.	2	70—5/2—90	70	140	50	10	120	260		5 Constables.
Petty officers ..	5	2 on 36, 3 on 30	..	162	....	5	25	187	(*b*) 2 E.S. Is., 4 P.Os. and 2 Constables (orderlies) for the two talukas, for "Intelligence or Excise C.I.D. work."	
Constables ..	8	2 on 22, 2 on 21, 4 on 20.	..	166	Rs. 5 W.C. allowance for 1 Constable.	3	29	195		
				608			289	897		
II. Broach and Panch Mahals—Jambusar and Wagra										
Excise Inspector.	1	140—10/2—190	140	140	100	15	115	255	(*a*) 1 E.I., 1 P.O., 7 Constables.	1 E. I., 1 E.S.I.,
Excise Sub-Inspectors.	2	70—5/2—90	70	140	50	10	120	260	1 W.C. for "Superintendence."	1 P. O. 8 Constables.
Petty officers ..	5	2 on 36, 3 on 30	..	162	....	5	25	187	(*b*) do. as above.	1 W. C.
Constables ..	10	3 on 22, 3 on 21, 4 on 20.	..	209	Rs. 5 W.C. allowance for 1 Constable.	3	35	244		
				651			295	946		
III. Kanara district—Kumta and Ankola.										
Excise Inspector.	1	140—10/2—190	140	140	100	15	115	255	(*a*) 1 E.I., 1 P.O. 6 Constables and	1 E.A.I. 1 E.S.I.
Excise Sub-Inspectors.	2	70—5/2—90	70	140	50	10	120	260	1 Writer Constable for "Superintendence."	2 P.Os. 6 Constabl
Petty Officers ..	5	2 on 36, 3 on 30	..	162	....	5	25	187		1 W.C.
Constables ..	9	2 on 22, 3 on 21 4 on 20.	..	187	Rs. 5 W.C. allowance for 1 Constable.	3	32	219	(*b*) as above.	
				629			292	921		
		Grand total ..		1,888			876	2,764		
Plus lump provision special pay at 30 per cent. of 1,900								570		
								3,334		
Less cost of existing establishment (viz., 2 E.Is., 1 A.I., 2 S.Is., 3 Petty officers and 21 constables).								1,163		
								2,171	per mensem i.e, Rs. 24,000 in round figures for 11 months from 1st April 1938 to 28th February 1939.	Rs. 23,881 or

8, *PROVINCIAL EXCISE*—contd.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 18. Prohibition Propaganda.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 40,000
Total ..	.. ,, 40,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—Government has decided to reserve for expenditure during the next year a sum of Rs. 40,000 for the purpose of prohibition propaganda in the following order of priority :—

(1) Propaganda with the idea of enlisiting public support in Ahmedabad City and the three rural " dry areas ".

(2) Propaganda in the industrial areas of Bombay, Sholapur, *etc.*

(3) Propaganda in rural areas.

ITEM 19. Additional temporary Establishment in the Excise Department.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 4,158
Total ..	.. ,, 4,158	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—Government considers it necessary to engage the following additional excise staff to deal with illicit distillation :—

Belgaum City and Cantonment.

The Belgaum charge consists of Belgaum taluka including Belgaum City and Cantonment, Shahapur taluka of the Sangli State and Kurundwad Junior and Senior States. The present staff of 1 Excise inspector, 1 sub-inspector, 1 petty officer and 14 constables is insufficient for proper administration. There is a great deal of excise crime in this charge. Many of the detected cases are contested with the result that the two excise officers have to attend cases in the courts at the expense of their other duties. This has resulted in deterioration of the administration in the City and Cantonment area as is seen by the fact that illicit liquor is finding its way into this area and the consumption of licit liquor is declining. The extra staff will enable better control to be maintained over crime. So far as finance is concerned it will pay for itself several times over. The extra staff which it is proposed to engage consists of a sub-inspector on Rs. 70—5/2—90 with Rs. 15 conveyance allowance per mensem, one petty officer on Rs. 25 per mensem and six constables (1 on Rs. 22, 2 on Rs. 21 and 3 on Rs. 20 each per mensem). It is proposed to engage the staff for one year in the first instance.

Ahmednagar District.

An additional sub-inspector for Kopargaon has been sanctioned to deal with illicit distillation mainly from jaggery but he has not been provided with any constables. The Superintendent of Excise, Nasik Division, has provisionally given him 4 constables by drawing on other charges which can ill spare the men. It is therefore proposed to engage 1 petty officer on Rs. 25 per mensem and 5 constables (1 on Rs. 22, 1 on Rs. 21 and 3 on Rs. 20 each per mensem) for one year in the first instance.

2. The cost of the above proposals will be Rs. 4,158 for next year.

8, *PROVINCIAL EXCISE*—concld.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 20. Experiment of the sale of plain country spirit in sealed bottles and employment of staff for bottling operations.

Recurrent ..	Rs. *Nil.*	Non-recurrent	Rs. 17,784
Total	,, 17,784	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—As one of the measures for the furtherance of the policy of prohibition Government has decided to introduce a system of selling plain country spirit in sealed bottles in certain areas of this Province. The system of selling liquor in sealed bottles only, is in force in certain other Provinces such as the Punjab, United Provinces and Central Provinces. The main object of this system is to discourage "on" drinking, it being considered that the convivial concourse of drinkers leads to much unnecessary consumption and that if a bottle be taken to a man's house the influence of his family may keep down his consumption to a minimum. As an experimental measure during the next year it is proposed to confine the scheme in the first instance to three urban areas, viz., Nasik city and Godhra and Bulsar towns where there are liquor warehouses which afford facilities for bottling operations. In some provinces the smallest bottle sold is a half pint but in the opinion of Government the sale of such small quantity would not serve the best interests of the experiment, viz., of discouraging the merely casual drinker and it is desirable to make those who drink liquor think twice before they spend the comparatively large sum needed for a pint or quart. It is accordingly proposed to begin the experiment with the supply of liquor in pint and quart bottles and if the experiment proves successful, the supply will be confined to quart bottles only. It is anticipated that the scheme will reduce the excise revenue to the extent of about Rs. 64,000. On the expenditure side the cost of the scheme during 1938-39 will come to Rs. 17,784 as shown below :—

	Rs.
(1) Employment of staff for bottling operations—	
(*a*) 2 clerks on Rs. 30 each per mensem	720
(*b*) 4 hamals (two on Rs. 19 each per mensem and two on Rs. 17 each per mensem)	864
(2) Purchase of materials—	
(*a*) 3 corking machines	200
(*b*) 1,84,600 quart and pint bottles inclusive of corks, capsules, labels, *etc.*	16,000
	17,784

		Rs.
8, Provincial Excise ..	Recurrent	*Nil.*
	Non-recurrent ..	2,61,04[illegible]
	Total	2,61,04[illegible]

Correction Slip.

Budget Memorandum for 1938-39, page 144.

Substitute the words "Nasik City and Godhra town and Satara City and Cantonment" *for* the words "Nasik City and Godhra and Bulsar towns" occurring in line 15 on this page.

FINANCE DEPARTMENT,
Bombay Castle,
25th February 1938.

H. V. R. IENGAR,
Secretary to Government,
Finance Department.

AF Bk H 976

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10, FOREST.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 21. Acquisition of first class survey numbers within the forest demarcation line in the Poona and Satara Divisions.

Recurrent	..Rs. *Nil.*	Non-recurrent .	..Rs. 40,000
Total ..	.. ,, 40,000	Ultimate annual recurrent	.. ,, *Nil.*

In the western parts of the Poona and Satara districts there are many wooded malki numbers buried in the forests, the teak trees in which are reserved to Government. Those numbers which Government intends ultimately to acquire and include in forest have been placed within the forest demarcation line. Permission cannot be given to cut the trees in these numbers which consequently are not of much use to the occupants. The Forest Grievances Enquiry Committee appointed in 1924 pointed out the hardship to the occupants of lands inside the demarcation line and recommended that Government should fix a time limit of say, five years, within which period lands required for forest should, if possible, be acquired by exchange, after which the demarcation line should be abolished and that the royalty trees standing on malki lands should be cut as soon as convenient and their after-growth ceded to the occupants. In the orders passed on the report of the Committee, Government undertook to invite proposals from the Commissioner, Central Division, for the acquisition of the lands. The total acreage of the malki lands within the demarcation line at the time that the Forests Grievances Committee reported was 278,599 acres namely 54,162 acres in Poona and 224,437 acres in Satara district. The lands have been carefully inspected and reclassified from the point of view of their utility for forest purposes. The results of the reclassification are :—

District.	Classified area.		Unclassified area.	Total area.
	Class I.	Classes II and III.		
	Acres.	Acres.	Acres.	Acres.
Poona	9,309	38,794	6,059	54,162
Satara	1,800	222,637	....	224,437
Total ..	11,109	261,431	6,059	278,599

Land classified as class I contains 25 to 125 royalty trees per acre and is likely to form valuable forest. In the land in classes II and III and the unclassified area the tree growth is comparatively poor. Government has decided to redraw the demarcation line so as to retain within it only the land classed in class I and to release the remaining area and have it cleared of teak growth as soon as possible.

It is proposed to acquire the 11,109 acres as early as funds permit. The cost of acquisition of the 9,309 acres in the Poona District is estimated at Rs. 3,00,000 and of the 1,800 acres in the Satara district at Rs. 90,000. About 949 acres from the Poona district and 180 acres from the Satara district have been selected for acquisition in 1938-39. A sum of Rs. 40,000 has been provided for both the districts in the budget estimates of 1938-39. The land will be acquired as far as possible however by exchange.

		Rs.
Grand Total—10, Forest ..	Recurrent	*Nil.*
	Non-recurrent ..	40,000
	Total ..	40,000

11, REGISTRATION.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 22. Revision of pay of the temporary staff employed in the Government Photo Registry Poona.

Recurrent ..	Rs. 1,715	Non-recurrent ..	.. Rs. *Nil.*
Total .. .	.. „ 1,715	Ultimate annual recurrent	.. „ 9,467

Remarks.—The system of copying documents presented for registration by photography was introduced in 1921. In the initial stage the work of photo-copying was done under the supervision of the Manager, Photozinco Press, Poona, but the cost was borne by the Registration Department. This arrangement worked well when the system was in the experimental stage and was confined to a few offices only. After 1930 several offices were brought under the system and it was considered necessary to have a separate staff for, and some responsible officer in charge of, the work. Mr. M. C. Trivedi, who has been associated with this process since its inception, was appointed to the post with the designation of Supervisor of the Government Photo Registry. The whole of the establishment in the Government Photo Registry including the post of the Supervisor is temporary. The pay of Mr. Trivedi has been fixed by Government but that of the remaining staff has been fixed by the Inspector General of Registration under the powers delegated to him of appointing temporary men on a pay up to Rs. 100 per mensem subject to budget provision.

2. At present the photo-copying system has been extended to 62 sub-registry offices and further extensions are proposed. The staff is somewhat discontented at being paid at fixed rates for a number of years without increments. To remove discontent and increase efficiency it is proposed to give the staff graded scales of pay as shown below on the basis of those prevailing in the Photozinco Press, Poona, where the work turned out is of the same nature as in the Government Photo Registry:—

Name of the post.	Present rate.	Scale now proposed.
	Rs.	Rs.
1 Supervisor	250	200—10—350 *plus* Rs. 50 personal pay.
1 Photographer	50—5—100	40—5/2—75—5—100
1 Head Enlarger	45	40—5/4—60
2 Enlargers	40, 35	35—1—50
1 Toner	42	35—1—50
1 Assistant Photographer	40	35—1—50
1 Film developer	32	20—1—45
2 Print developers	30	20—1—45
1 Print scrutiniser	30	20—1—45
1 Film fixer	25	20—1—45
3 Print fixers	25	20—1—45
1 Numberer	25	20—1—40
1 Assistant toner	25	20—1—40
1 Feeder	22	15—1—30
2 Sorters	20	15—1—30
5 Washers	20 and 15	15—1—30
3 Dark Room Assistants	15	15—1—30
3 Photo Registrars	50—3—92	50—3—92
4 Photo Registry Clerks	25—2—55	25—2—55
1 Film clerk (New post)	....	25—2—55
1 Film Recorder	30	40—5/4—60
1 Store-keeper	25—2—55	25—2—55
1 Office clerk	25—2—55	25—2—55
1 Despatching Assistant	25	25—2—55
1 Peon	15	18
1 Peon	12	17
5 Boy Peons	10	10

At the present rates of pay the average cost of the establishment amounts to Rs. 19,225 a year. With the revised scales the average cost will be Rs. 22,743 a year while the ultimate annual cost will be Rs. 28,692. If the proposed rates are sanctioned from 1st April 1938, the expenditure in the next year will increase by Rs. 1,715. Accordingly an amount sufficient to cover this excess is provided.

		Rs.
Grand Total—11, Registration ..	Recurrent	1,715
	Non-recurrent	*Nil.*
	Total	1,715

12, CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

ITEM 23. Increase in the strength of the Motor Vehicles Department, Bombay.

Recurrent . .	Rs. 20,040	Non-recurrent . .	Rs. *Nil.*
Total . .	,, 20,040	Ultimate annual recurrent. . .	,, 30,730

Remarks.—The Bombay Motor Vehicles Tax Act, 1935, came into operation from 1st April 1936. The administration of the Act and the rules framed under it imposed additional duties on the Motor Vehicles Department of the Commissioner of Police, Bombay. During the first year of its administration, the work was found to be very heavy. New registration certificates had to be prepared for old cars as well as for new, large amounts of cash and cheques, challans and money orders, had to be handled, and new records had to be instituted and maintained very carefully to prevent evasion. Correspondence regarding assessment and refunds of tax has also been considerable and work connected with weighing, testing, patrolling and court duties has increased greatly. To cope with the increasing work, additional staff was sanctioned last year, but this was found to be wholly inadequate. As a result, further assistance as under was given, and as the work has not diminished, it is necessary to continue it on a temporary basis.

Pay.	Rs.
(1) Inspector	300—10—400 per mensem.
(2) 3 Senior Clerks	145—5—180—10—230 per mensem each.
(3) 14 Clerks	50—5/2—90 and 95—5—140 per mensem each.
(4) 4 Constables	30—1/3—33—1/4—36 per mensem each.

Allowances, Honoraria, etc.		
(1) Conveyance allowance . .	50 per mensem	For Inspector.
(2) Clothing allowance . .	10 per mensem	
(3) House rent for 4 Constables . .	7 per mensem each.	

Contingencies.	
(1) House rent* (for Inspector) . .	120 per mensem.
(2) Clothing allowance for 4 Constables	1-8-8 per mensem each.

* The present incumbent is provided with free quarters and does not receive the house rent.

		Rs.
Grand Total—12, Charges on account of Motor Vehicles Taxation Acts.	Recurrent . .	20,040
	Non-recurrent . .	*Nil.*
	Total . .	20,040

13, OTHER TAXES AND DUTIES.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 24. Establishment for collecting Entertainment Duty in Ahmedabad City (including Cantonment).

Recurrent	..Rs.	1,380	Non-recurrent ..	..Rs.	*Nil.*
Total ..	.. ,,	1,380	Ultimate annual recurrent	.. ,,	1,620

Remarks.—The administration of the Bombay Entertainments Duty Act in Ahmedabad city was performed until last year by two clerks in the office of the Collector of Ahmedabad in addition to their ordinary duties. They were given Rs. 25 per mensem each, as special pay. This arrangement was not satisfactory as it interfered seriously with the clerks' ordinary duties. The supervision was unsatisfactory and leakage of revenue occurred. Ahmedabad has now 13 permanent cinemas in addition to other places of entertainment. Government, therefore, decided last year to employ special staff for this work. The following temporary establishment was employed from December 1936 to 28th February 1938:—

1 clerk on Rs. 60 in the scale of Rs. 60—5/2—75 *plus* Rs. 10 conveyance allowance per mensem.

1 clerk on Rs. 25 in the scale of Rs. 25—5/2—55 *plus* Rs. 10 conveyance allowance per mensem.

The arrangement has proved satisfactory and it is now proposed to make the establishment permanent with effect from 1st March 1938. The cost during 1938-39 will amount to Rs. 1,380 (Rs. 1,140 for pay and Rs. 240 for conveyance allowance).

		Rs.
Grand Total—13, Other Taxes and Duties ..	Recurrent ..	1,380
	Non-recurrent ..	*Nil.*
	Total	1,380

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

(2) UNPRODUCTIVE.

AHMEDABAD DIVISION.

Hathmati and Khari Cut Canals.

ITEM 25. Construction of a bridge on the Khari Cut Canal in mile No. 6/3.

Recurrent	..Rs.	*Nil.*	Non-recurrent ..	..Rs.	2,440
Total ..	.. ,,	2,440	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—Considerable inconvenience is felt by the cultivators of the village of Naroda while crossing the Khari Cut Canal in order to reach their fields. This inconvenience is greatly accentuated during the monsoon when the level of the water in the canal is about 5 feet. It is chiefly during that period that the farmers are required to cross the canal with their bullocks and agricultural implements and it is, therefore, proposed to provide a suitable crossing at mile 6/3.

NASIK IRRIGATION DIVISION.

Kadwa River Works.

ITEM 26. Provision of an additional over-flow waste weir for the Waghad Tank.

Recurrent	..Rs.	*Nil.*	Non-recurrent ..	..Rs.	2,000
Total ..	.. ,,	2,000	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—The central portion of the embankment of the Waghad Tank Dam has slipped. In order to avoid further damage to the dam, it is proposed to provide an additional over-flow waste weir to relieve the pressure on the embankment in the central portion.

IRRIGATION RESEARCH DIVISION.

Nira Right Bank Canal.

ITEM 27. Survey and preparation of plans and estimates for a drainage scheme in the Brihan Maharashtra Sugar Syndicate area on distributary No. 24 of Branch No. 1 of the Nira Right Bank Canal.

Recurrent	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	7,500
Total ..	.. ,,	7,500	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—In pursuance of a resolution moved in 1931 by a non-official member of the Legislative Council and passed by that body, Government appointed a Committee consisting of official and non-official members for the consideration of methods designed to improve the financial return from the irrigation works in the Deccan. The Committee submitted its report in 1932 and one of the chief recommendations made was that the establishment of sugar factories should be encouraged. In accordance with this recommendation, orders laying down certain general terms and conditions, subject to which Government were prepared to supply water for irrigational purposes to prospective sugar factories, were issued. There are now seven sugar factories actually in operation and one more has commenced growing cane and arranging to erect its plant. The establishment of sugar factories will, it is hoped, assist in the improvement of the financial position of the Deccan Canals and incidentally confer benefits direct and indirect on the localities in which they exist.

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—concld.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

(2) UNPRODUCTIVE—*contd.*

There is necessarily intensive irrigation of sugar cane in the sugar factory areas, with the result that the rise of sub-soil water in those areas is rapid and the whole of the adjoining low lying valley lands are liable to become water-logged and damaged within a short time. It is, therefore, necessary to carry out sub-soil drainage works in these areas. Under the terms of the agreements with the Companies the full cost of all the drainage schemes undertaken in their factory areas is recoverable by Government together with the cost of preliminary surveys and of the preparation of the projects.

The Brihan Maharashtra Sugar Syndicate having begun irrigation operations, it may soon become necessary to take up soil survey and drainage projects. It is, therefore, proposed to carry out survey and prepare plans and estimates for a drainage scheme in the area. The work is estimated to cost Rs. 11,103.

DHARWAR DIVISION.

Dharma Canal.

ITEM 28. Survey and preparation of plans and estimate for a storage reservoir on the Dharma River.

Recurrent ..	Rs. *Nil.*	Non-recurrent	Rs. 10,000
Total	„ 10,000	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—It is proposed to undertake the survey and to prepare plans and estimate for a project for a storage reservoir on the Dharma River to supplement as required the present natural river supply. At present there is only kharif irrigation on the Dharma Canal. The survey will ascertain the feasibility or otherwise of a project for a storage reservoir on the Dharma River for raising high class crops such as sugarcane, etc., by the introduction of perennial irrigation. The detailed estimate for the survey and preparation of the project has been called for and will be approved and sanctioned by the competent authority shortly.

			Rs.
Grand Total—	XVII—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept.	Recurrent ..	*Nil.*
		Non-recurrent ..	21,940

18, OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 29. Construction of new minor irrigation works.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 12,50,000
Total ..	.. ,, 12,50,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—Government have decided that in any one year the provision for repairs and new works under "18—Other revenue expenditure financed from ordinary revenues." should not be less than the receipts from minor irrigation works. They have accordingly provided for 7 lakhs next year under the above head. In addition to this provision, Government propose to provide a non-recurrent sum of Rs. 12½ lakhs in order to execute some of the minor irrigation works proposed by Mr. C. O. Lowsley, late Special Engineer, Minor Irrigation Works, whose work was suspended in 1930 owing to financial stringency. It is proposed to proceed vigorously with all these schemes and in doing so to give preference first to schemes in areas where rainfall is precarious and secondly to schemes in areas where no irrigation works have hitherto been undertaken. Schemes, for instance, from the Bijapur District will be taken up immediately. The amount of Rs. 12,50,000 will be inclusive of the cost of such special establishment as may be found necessary.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

A—IRRIGATION WORKS.

(1) WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.

Ahmedabad Division.

ITEM 30. Additions and alterations to the two feet diameter inlet barrel in the Khari Bank near Naika Reservoir.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 1,850
Total	.. ,, 1,850	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—When the Khari River is in flood the existing inlet, being narrow, is not capable of dealing with the rain water satisfactorily, with the result that some lands of the villages of Navagam and Pinglaj frequently become submerged and the crops on them are destroyed. It is, therefore, proposed to make the necessary additions and alterations to the inlet.

ITEM 31. Acquisition of land for the Gam Tank at Damri.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 1,535
Total ..	.. ,, 1,535	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The land in the tank bed belonging to private individuals becomes submerged during the monsoon with the result that the crops growing thereon fail. As it is not possible to drain off the accumulated water it is proposed to acquire the land concerned.

Kaira and Panch Mahals Division.

ITEM 32. Provision of reinforced cement brick lining to the right bank canal of the Muvalia tank.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 2,855
Total ..	.. ,, 2,855	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—There is heavy leakage through the canal banks. This leakage, besides involving waste of water otherwise useful for irrigation, causes damage to crops in surrounding fields as well as to the District Local Board Road connecting Dohad with Nagrala, which becomes practically impassable for vehicular traffic. It has accordingly been proposed to provide a water-tight reinforced cement brick lining to the canal.

18, OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—contd.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

(2) MISCELLANEOUS EXPENDITURE.

Surat and Broach Division.

ITEM 33. Survey of bandharas in the Bulsar Sub-division.

Recurrent	..Rs.	*Nil.*	Non-recurrent ..	..Rs.	1,080
Total ..	.. ,,	1,080	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—The estimate is for the survey and preparation of projects for masonry bunds to improve irrigation and in some cases to protect agricultural land from tidal water.

B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

(1) WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.

Surat and Broach Division.

ITEM 34. Improvements to the Timba Tank at Harsol, taluka Prantij.

Recurrent	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	2,400
Total ..	.. ,,	2,400	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—In front of the cushion chambers of the left wing of the masonry overfall weir, 300′ long, of the tank, a scour hole, 75′ × 30′ × 6′, in the bed of the waste channel has been formed by the floods. It is therefore proposed to provide a 100′ long cushion chamber in the interests of the structural safety of the work.

Dharwar Division.

ITEM 35. Survey and preparation of plans and estimate for a pick-up weir scheme across the Malaprabha.

Recurrent	..Rs.	*Nil.*	Non-recurrent ..	..Rs.	7,414
Total ..	.. ,,	7,414	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—The necessity of irrigation facilities in the scarcity tract of the Bijapur District is keenly felt. It is accordingly proposed to undertake a survey and prepare a project for a pick-up weir across the Malaprabha river at Shivyogmandir in the Badami taluka of the Bijapur District.

ITEM 36. Survey and preparation of plans and estimate for a pick-up weir scheme across the Ghataprabha.

Recurrent	..Rs.	*Nil.*	Non-recurrent ..	..Rs.	4,756
Total ..	.. ,,	4,756	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—The remarks against item 35 apply to this work also.

8, *OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES*—concld.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

A—IRRIGATION WORKS.

2) MISCELLANEOUS EXPENDITURE.

Bijapur Division.

ITEM 37. Survey and preparation of plans and estimate for a project at the Peacock gorge across the Malaprabha.

Recurrent ..	Rs. *Nil.*	Non-recurrent ..	.. Rs. 3,000
Total	.. ,, 3,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—It is proposed to investigate the feasibility of a project for a pick-up weir at the Peacock gorge near Manoli to make use of the flow in the Malaprabha River. The estimate for the detailed survey and the preparation of the project has been called for and will be approved and sanctioned technically by the competent authority shortly.

		Rs.
Grand Total—18, Other Revenue Expenditure financed from Ordinary Revenues.	Recurrent	*Nil.*
	Non-recurrent ..	12,74,890
	Total	12,74,890

25, GENERAL ADMINISTRATION.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 38. Addition of one clerk to the office of the Commissioner, C. D.

Recurrent	..Rs.	1,325	Non-recurrent ..	..Rs.	*Nil.*
Total ..	.. ,,	1,325	Ultimate annual recurrent	.. ,,	1,561

Remarks.—Owing to heavy work in the office of the Commissioner, C. D., Government sanctioned, in 1934, the employment of a temporary clerk on Rs. 105—5—140 for a year in the first instance and later continued the post up to 15th June 1937 (*vide* page 175 of the Budget of the Government of Bombay for 1936–37). As work in the Commissioner's office shows no tendency to become lighter, the post has been retained up to 31st March 1938, and it is proposed to make it permanent. The additional post is necessary in the interests of efficiency.

ITEM 39. Creation of Pardi Mahal in the Surat district.

Recurrent	..Rs.	1,551	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	1,551	Ultimate annual recurrent	.. ,,	1,343

Remarks.—In August 1932 Government, as a measure of economy, abolished the Pardi taluka of the Surat district by including its 81 villages in the Bulsar taluka and transferring 31 villages from Bulsar taluka to the Jalalpore and Chikhli talukas. The saving effected amounted to Rs. 11,360 a year. Ever since this step was taken representations have been received from the people whom the measure has affected. An investigation made by the Collector in 1936 has disclosed the fact that the change has not been satisfactory, and that the inconvenience caused outweighs the saving effected. Government accordingly propose to restore the *status quo* of the 112 villages concerned, but propose in the interests of economy to make Pardi and Chikhli into mahals instead of talukas. The additional cost involved is as under :—

	Per mensem.	Average cost per mensem.
	Rs.	Rs.
2 Mahalkaris	150—5—200 each	366·6
Permanent travelling allowance	30 each	60
1 Circle Inspector	25—5/2—55	42·7
Permanent travelling allowance	15	15
3 Peons	13 each	39
		523·3
Less—Saving effected by the abolition of the post of Mamlatdar, Chikhli, including permanent travelling allowance		340·7
		182·6
		× 12
Average additional cost per annum ..		2,191·2

Even after introducing these changes there will be a saving of over Rs. 9,000 a year in the expenditure incurred up to 1932. Out of the average additional cost, Rs. 1,343 on account of the two mahalkaris and two peons (less the saving resulting from the abolition of a post of mamlatdar) is debitable to the head "25, General Administration" and the balance of Rs. 848 on account of the circle inspector and one peon to the head "7, Land Revenue". A separate statement for the latter will be found under the head "7, Land Revenue" (item 1).

ITEM 40. Retention of temporary establishment in the Bombay Suburban District.

Recurrent	..Rs.	12,759	Non-recurrent ..	...Rs.	*Nil.*
Total ..	.. ,,	12,759	Ultimate annual recurrent	.. ,,	12,306

Remarks.—Since the creation of the Bombay Suburban District the bulk of the establishment in the district has been employed on a temporary basis from year to year. The posts

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

mentioned below have been last sanctioned up to 28th February 1938. It is now proposed to make the establishment permanent since the reorganisation of the district is complete, and there is no likelihood of the present work decreasing.

	Pay per mensem.
	Rs.
7 Clerks	50—5/2—90—E. B.—5—140 each.
1 Typist	50—5/2—90—E. B.—5—140.
1 Surveyor	75—5/2—110—E. B.—5—140.
1 Draftsman ..	50—5/2—90—E. B.—5—140.
3 Peons	19 each to 2 peons working in Bombay *plus* free accommodation in Development Chawls and Rs. 18 to one peon serving in Bandra.
2 Blue copy printers ..	Rs. 19 to one blue copy printer serving in Bombay *plus* free accommodation in Development Chawls and Rs. 18 to the other serving in Bandra.
2 Survey coolies	Rs. 24 each.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

ITEM 41. Reorganisation of the Secretariat Record Office, Bombay.

Recurrent ..	Rs. 11,980	Non-recurrent	Rs. 2,950
Total	,, 14,930	Ultimate annual recurrent	,, 2,234

(a) Permanent addition to the Record Office establishment.

Remarks.—Owing to serious congestion of records in the Record Office, it has become very necessary to take immediate and effective steps for the re-arrangement and preservation of the records. The present staff of the Secretariat Record Office is grossly inadequate for this purpose. As space has to be found within the existing accommodation in the Record Office itself for "in takings", it will have to be secured by weeding out unnecessary papers and re-arranging the existing records. It is impossible for the Record Keeper who is already overworked to do this in addition to his other duties. It is, therefore, proposed to give him an Assistant who will relieve the Record Keeper of the routine work thus enabling him to attend to the more responsible part of his other duties. It is not however proposed to create a new post. It is proposed to convert the existing post of a clerk on a pay scale of Rs. 60—4—100—6—190 into that of an Assistant Record Keeper on the time-scale of Rs. 100—5—120—10—220.

One post of a clerk was retrenched in 1932, with a view to economy. This retrenchment has left the Record Office work much in arrears. It is therefore proposed to sanction one post of a permanent weeding and general clerk in the grade of Rs. 50—3—95—5—160.

The records also require to be dusted from time to time. Owing to inadequacy of staff this work is not being properly done and the necessity of doing it is obvious. It is therefore proposed to sanction two posts of Hamals on Rs. 19 each.

The additional staff proposed is thus as follows:—

(1) Assistant Record Keeper on Rs. 100—5—120—10—220.

(2) One clerk on Rs. 50—3—95—5—160.

(3) Two Hamals on Rs. 19 each.

The actual cost for the first year (11 months) will be as follows:—

	Rs.
Assistant Record Keeper	110
One clerk	550
Two Hamals	418
	1,078

25, *GENERAL ADMINISTRATION*—contd.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

(*b*) *Filming of old records.*

Remarks.—Another matter requiring immediate attention is the preservation of old records in the Record Office. These records are worn out and too delicate to handle and unless immediate and effective steps are taken for their preservation there is serious danger of their disappearance. The documents calling for special attention are the manuscript records prior to 1820. These number 6,000 of which about 2,500 call for immediate attention, being in a very bad condition. Government are advised that the cheapest and most effective way of preserving these records is to film them. It is therefore proposed to film 2,500 diaries in the first instance.

The total cost of filming them which will take three years has been estimated as follows :—

	Rs.
(1) Cost of filming including material, labour, and all other overhead charges	31,250
(2) Equipment, i.e., apparatus consisting of camera, lenses, chambers, reading desk enlargers etc.	2,350
(3) Storage, cabinets, containers, foils etc.	1,700
	35,300

The cost for the first year (11 months) is estimated as under :—

	Rs.
(1) Cost of filming -- -- -- -- --	10,902
(2) Equipment -- -- -- -- --	2,050
(3) Storage, cabinets, containers, foils etc. -- -- --	900
	13,852

The work will be carried out by the Government Photo-Registry Office, Poona.

MINISTER IN CHARGE—The Honourable Mr. A. B. LATTHE.

ITEM 42. Revision of pay of inferior Government servants in the City of Bombay.

Recurrent ..	Rs. 6,105	Non-recurrent	Rs. *Nil.*
Total	„ 6,105	Ultimate annual recurrent ..	„ 6,660

Remarks.—The scales of pay of the different grades of inferior Government servants were recently revised as a part of the general scheme of the reduction of salaries. The old rates of pay of these Government servants were generally reduced by one rupee for new entrants. Government consider that inferior Government servants in the City of Bombay should be paid a scale of pay consistent with the high cost of living in the City and that no distinction should be made between old and new entrants. They propose accordingly to increase the rates of pay by Rs. 2 in the case of old entrants and by Rs. 3 in that of new entrants. Many of the inferior Government servants who do not elect to stay in the Development Chawls are granted house-rent allowance and the total expenditure incurred thereon is about Rs. 17,500. It is proposed to house all the servants in the Development Chawls and to abolish the house-rent allowance now being paid. The proposal will mean a saving of Rs. 17,500 per annum but this will be counterbalanced by the cost of railway season tickets which are supplied free to those inferior servants who stay in Worli Chawls. The cost of revision of pay during

25, GENERAL ADMINISTRATION—concld.

MINISTER IN CHARGE—The Honourable Mr. A. B. LATTHE.

the 11 months of next year has been estimated at Rs. 6,105 under "25, General Administration" and at Rs. 39,619 under the other major heads as follows :—

	Rs.
7—Land Revenue	811
8—Provincial Excise	308
9—Stamps	770
11—Registration	220
27—Administration of Justice	6,160
29—Police	2,728
37—Education	2,640
38—Medical	15,741
39—Public Health	154
41—Veterinary	858
42—Co-operation	231
43—Industries	715
47—Miscellaneous Departments	649
50—Civil Works	1,441
52—Bombay Development Scheme	4,928
56—Stationery and Printing	1,265
	39,619

2. New item statements have not been included under the other heads shown in paragraph 1 above. But the additional cost on account of each major head has been included in the total provision for that head.

		Rs.
Grand Total—25, General Administration ..	Recurrent ..	33,720
	Non-recurrent ..	2,950
	Total ..	36,670

27, ADMINISTRATION OF JUSTICE.

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

ITEM 43. Additional Deputy Registrar in the Court of Small Causes, Bombay.

Recurrent ..	Rs. 3,300	Non-recurrent	Rs. *Nil.*
Total	,, 3,300	Ultimate annual recurrent ..	,, 4,275

Remarks.—There are at present six Judges in the Court of Small Causes, Bombay, including the Chief Judge, and they have to devote about an hour per day in open Court for the disposal of miscellaneous work of a quasi-judicial nature, e.g., applications for stay of execution, for reduction of instalments, for raising attachments, etc.

The number of suits instituted in the Small Causes Court in the last three years was between thirty-seven and thirty-eight thousand. The Judges find it difficult to cope with the institutions, though they work at a very high pressure. In the Court of Small Causes at Calcutta, there are six Judges, though the file is not so heavy as that of the Small Causes Court, Bombay.

There are at present two posts, one of Registrar and one of Deputy Registrar, in the Small Causes Court. Both these officers are fully occupied with the administrative work of the Small Causes Court. It is therefore proposed to create an appointment of an Additional Deputy Registrar on Rs. 300—15—375 for a period of two years in the first instance, and to assign to him miscellaneous work of the nature referred to above. This measure will enable the Judges to devote more time to the disposal of regular suits and obviate the necessity for the appointment of an additional Judge. The provision required for this appointment in the year 1938–39 will be Rs. 3,300.

		Rs.
Grand Total—27, Administration of Justice ..	Recurrent ..	3,300
	Non-recurrent ..	*Nil.*
	Total ..	3,300

28, JAILS AND CONVICT SETTLEMENTS.

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

ITEM 44. Extension to the Girls' Home at the criminal tribes settlement at Sholapur.

Recurrent ..	Rs. *Nil.*	Non-recurrent ..	Rs. 1,200
Total ..	,, 1,200	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—Owing to the extension of the Children Act to the Sholapur district, girls dealt with under the Act are sent on remand and commitment to the Girls' Home at the settlement, which has been certified under the Act.

The present accommodation in the Home is for 14 girls only, but the number increased in 1936-37 to 22 with the result that four of them had to sleep in the grinding room and the remaining four on the verandah with 8 small boys and the matron. The average increase on account of the extension of the Act will be about 8. The immediate need is for a large sleeping room which is estimated to cost about Rs. 1,200.

		Rs.
Grand Total—28, Jails and Convict Settlements ..	Recurrent ..	*Nil.*
	Non-recurrent ..	1,200
	Total ..	1,200

29, POLICE.

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

ITEM 45. Increase in the strength of the Bombay City Police.

Recurrent ..	.. Rs. 30,551	Non-recurrent ..	.. Rs. 2,027
Total ..	.. „ 32,578	Ultimate annual recurrent	.. „ 36,217

Remarks.—After the communal riots of February 1929 the Commissioner of Police, Bombay, prepared a scheme as detailed below for enabling the Bombay City Police to cope with sudden and violent disorders :—

(*a*) Additional police force consisting of 34 Sergeants, 29 Head Constables and 505 Constables.

(*b*) Purchase of 6 Morris trucks.

(*c*) Construction of 7 pucca built police chowkies.

This scheme was strongly supported by the Bombay Riots Enquiry Committee of 1929. Owing, however, to acute financial stringency, it was not found possible to give effect to the whole scheme, but with the consent of the Legislative Council instalments of the scheme have been sanctioned from time to time as follows :—

In 1929.

(*a*) 34 Sergeants, 9 motor lorry drivers, 50 armed police constables and the purchase of 6 trucks.

In 1934.

(*b*) 9 Head Constables and 91 Constables.

In 1935.

(*c*) 7 Head Constables and 256 Constables.

In 1936.

(*d*) 2 Jemadars, 5 Head Constables and 35 Constables.

Government are convinced that it is essential to complete the whole of the remaining part of the original scheme and they have decided to sanction the last instalment of 6 Head Constables and 63 Constables with effect from 1st April 1938. The cost on account of pay, allowances, etc., of this additional police staff amounts to Rs. 30,551 for 11 months of the next year as shown in detail below :—

	Cost per month. Rs. a. p.
(1) *Pay of establishment*—	
Armed Police—	
6 Head Constables on Rs. 38—1—50 per mensem each ..	228 0 0
37 Constables on Rs. 30—1/3—33—1/4—36 per mensem each.	1,110 0 0
Unarmed Police (for traffic duty)—	
26 Constables on Rs. 30—1/3—33—1/4—36 per mensem each .	780 0 0
Traffic duty allowance (special pay) to 26 Constables at Rs. 2 per mensem each	52 0 0
	2,170 0 0

29, POLICE—concld.

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

	Cost per month. Rs. a. p.
(2) *Allowances, honoraria, etc.*—	
House-rent allowance to 6 Head Constables at Rs. 10 per mensem each	60 0 0
House-rent allowance to 63 Constables at Rs. 7 per mensem each	441 0 0
	501 0 0
(3) *Contingencies*—	
Clothing charges for 6 Head Constables and 63 Constables at Rs. 1-8-8 per mensem each	106 6 0
Total ..	2,777 6 0
	×11 months.
Total (recurrent) ..	30,551 2 0
Add—Non-recurrent (cost of arms)	2,027 0 0
Grand Total ..	32,578 2 0
Or say in round figure ..	32,578 0 0

ITEM 46. Organization and training of volunteer Police Corps in cities.

Recurrent ..	.. Rs. 25,000	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. .. ,, 25,000	Ultimate annual recurrent ..	.. ,, 25,000

Remarks.—A scheme for the organization and training of volunteer Police Corps in cities is under the consideration of Government and is likely to be ready in the year 1938–39 when the amount of Rs. 25,000 now provided in the budget will be required for the introduction of the scheme in Bombay City as an experimental measure.

		Rs.
Grand Total—29, Police ..	Recurrent ..	55,551
	Non-recurrent ..	2,027
	Total ..	57,578

37, EDUCATION.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

ITEM 47. Additional staff, etc., required in connection with the introduction of the scheme of bifurcation of studies in the Sydenham College of Commerce and Economics, Bombay.

Recurrent	.. Rs. 8,775	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 8,775	Ultimate annual recurrent	.. „ 14,424

Remarks.—The scheme of bifurcation of studies sanctioned by the University was introduced in Government Arts Colleges with effect from June 1937. Its introduction in the Sydenham College of Commerce and Economics, Bombay, was, however, postponed in consultation with the University till June 1938. It is not possible to prevail upon the University to postpone it to a further date. Government have accordingly decided that the scheme should be introduced in the College of Commerce with effect from June 1938.

The introduction of the scheme in the College will necessitate the opening of a First Year Commerce Class, the teaching of additional subjects, the entertainment of additional staff and the incurring of additional expenditure on contingencies. As, however, the accommodation in the College is limited and the additional space required will not be available in the next academic year, Government have decided that the scheme should be introduced on a limited scale in that year by opening only one division of the First Year Commerce Class and restricting the Intermediate Commerce Class to one division and that when the extra accommodation required is provided, the scheme should be introduced to the full extent as originally contemplated. The total cost required for nine months in the year 1938-39 on staff amounts to Rs. 8,775 as shown in the statement printed below while the average annual cost amounts to Rs. 14,424.

It is expected that when the scheme is introduced to the full extent there will be an increase in the number of students to the extent of about 300, but as the accommodation available in the present building of the College is very limited, it is proposed to take in only 60 students more in the next year. There may, therefore, be expected to be an increase in fee receipts of Rs. 12,000. The introduction of the scheme will not thus entail any net extra cost on Government next year.

Statement showing the cost in the year 1938-39 (for 9 months) and the average annual cost on account of the additional staff, contingencies, required in connection with the introduction of the bifurcation scheme in the Sydenham College of Commerce and Economics, Bombay.

Additional staff required.	Scale of pay.	Cost in the first year 1938-39 (for nine months).	Total average annual recurring cost.	Additional recurring income from fees in 1938-39.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1 Lecturer in English (B.E.S. Class II)	170—10—250—efficiency bar—15—400 efficiency bar—20—500.	1,530	2,748	
Compensatory allowance	....	495	720	
1 Assistant Lecturer in English (S.E.S.)	130—10—200 ..	1,170	1,980	
House rent allowance	....	180	240	
1 Lecturer in Economics (B.E.S. Class II)	170—10—250—efficiency bar—15—400 efficiency bar—20—500.	1,530	2,748	
Compensatory allowance	....	495	720	
1 Lecturer in Commerce (B.E.S. Class II)	170—10—250—efficiency bar—15—400 efficiency bar—20—500.	1,530	2,748	
Compensatory allowance	....	495	720	
1 Assistant Part-time Lecturer in Gujarati	75	675	900	
1 Assistant Part-time Lecturer in Marathi	75	675	900	
Total ..	....	8,775	14,424	12,000

37, EDUCATION—contd.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

ITEM 48. Development of the Government Anglo-Vernacular Girls' Middle School at Nasik into a full-fledged High School.

Recurrent ..	.. Rs.	800	Non-recurrent ..	.. Rs.	600
Total ..	.. ,,	1,400	Ultimate annual recurrent	.. ,,	1,619

Remarks.—There are at present two Anglo-Vernacular Middle Schools for girls at Nasik, viz. (1) the Government Anglo-Vernacular Girls' School and (2) the Seva Sadan Anglo-Vernacular Girls' School, each teaching the first four standards. There is, however, no High School for girls at Nasik and consequently nearly 50 per cent. of the pupils in one of the three classes in each of the three highest standards (V-VII) in the Government High School for Boys at Nasik are girls. In recent years there has been an increasing demand for the opening of higher standards in the Anglo-Vernacular Girls' Middle School, Nasik, and several representations from the citizens of Nasik have been made in the matter to the Department of Public Instruction. Many girls whose guardians do not approve of sending their wards to the mixed schools have their education discontinued. Some girls go elsewhere for want of proper facilities for further education in the local secondary schools for boys. There being no other school at Nasik to supply this deficiency it is very necessary to develop the Government Anglo-Vernacular Girls' Middle School, Nasik, into a full-fledged High School as soon as possible. In the beginning it is proposed to open Standard V from June 1938 and the remaining two standards will be opened in the two succeeding years, i.e. from June 1939 and June 1940 respectively. The proposed provision of Rs. 1,400 for the next year consists of Rs. 765 on account of the pay for nine months of an additional graduate Assistant Mistress in the scale of Rs. 85—5—115—efficiency bar—5—145—efficiency bar—6—175 for the additional class to be opened next year, plus a sum of Rs. 600 (non-recurrent) for purchasing furniture, equipment, etc., required for the additional class, plus a sum of Rs. 35 to be added to the usual annual contract grant of the school on account of the additional class.

ITEM 49. Development of the Government Anglo-Vernacular Girls' Middle School, Dharwar, into a full-fledged High School.

Recurrent ..	.. Rs.	800	Non-recurrent ..	.. Rs.	600
Total ..	.. ,,	1,400	Ultimate annual recurrent	.. ,,	1,619

Remarks.—The Anglo-Vernacular Girls' School, Dharwar, was opened in 1920 and because it was not growing, it was amalgamated in 1926 with the Training College for Women at Dharwar as the arrangement was then considered more convenient and economical. The position has since entirely changed. Of late there has been an increasing demand for opening higher standards in the Government Anglo-Vernacular Girls' Middle School, Dharwar, and as there is no other Secondary School for Girls teaching the full Matriculation course in Dharwar the demand deserves serious consideration. Government have recognised the need of developing the school into a full-fledged High School and assurance was given to the Legislative Council in 1936 to the effect that Government would take the necessary action when financial conditions improved. In the interests of the secondary education of girls in Dharwar Government consider that they should develop the school into a High School without further delay.

The proposal involves the separation of the School from the Training College for Women and the opening of Standard V from June 1938 and Standards VI and VII in the two succeeding years, viz. 1939 and 1940. It will be necessary to entertain additional teaching staff and also clerical as well as menial staff when the school is developed into a full High School. In the beginning it is proposed to provide Rs. 1,400 for the year 1938-39 which covers the following items of recurring and non-recurring expenditure.

Recurring.

	Rs.
(i) Pay for nine months of an additional graduate Mistress in the scale of Rs. 85—5—115—efficiency bar—5—145—efficiency bar—6—175 in respect of an additional class to be opened next year.	765
(ii) Increase in the contract grant of Rs. 150 for the school which is at present included in the contract grant of the Training College for Women, Dharwar.	35
	800

Non-recurring.

Purchase of furniture, apparatus, equipment, etc., for the additional class and the laboratory, etc.	600
Total ..	1,400

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

The school has been located in the buildings of the Training College for Women, Dharwar, since its amalgamation in 1926. The accommodation in the buildings will not however be adequate for the growing needs of both the school and the College. Government have considered the question of housing the school and it appears that the Hostel attached to Government High School, Dharwar, which remains half vacant can provide the requisite accommodation for the proposed Girls' High School after certain additions and alterations are carried out in the hostel buildings. Non-recurring expenditure in respect of the additions and alterations will be necessary during 1938-39 in addition to the amount specified above. Pending arrangements for locating the school in the hostel buildings the school will continue to remain in the Training College buildings.

ITEM 50. Scheme of Provident Fund for teachers in recognised secondary schools.

Recurrent ..	.. Rs. 10,000	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 10,000	Ultimate annual recurrent	.. „ 1,85,685

Remarks.—The question of establishing a State-aided Fund for teachers in non-Government secondary schools was under consideration of Government during the years 1923-1927 but it was held over on financial grounds. Government now think that the time has come when it should be taken up in the general interest of education. That provision for old age is essential for teachers in non-Government secondary schools is a fact on which there are no two opinions. A teacher cannot be expected to devote himself whole-heartedly to the welfare of his pupils, unless he is assured of adequate provision for his old age. The institution of a Provident Fund will stabilise the position of teachers in non-Government Secondary schools and will create in them an abiding interest in their professional work. It will thus ensure better work and thereby raise the standard of education. Further by the institution of such a scheme Government will obtain a greater measure of legitimate and healthy control over Secondary schools and will be in a position to see that the Department obtains adequate value for the money spent on secondary education. Government therefore consider that the institution of a Provident Fund subsidised by Government is a step in the right direction and have approved the outlines of a scheme submitted by the Director of Public Instruction under which the cost to Government is estimated roughly at Rs. 10,000 per annum for some years to come and Rs. 1,85,685 after a period of 25 years. A provision of Rs. 10,000 has been made in the budget.

ITEM 51. Provision for State Scholarships tenable abroad.

Recurrent ..	.. Rs. 9,600	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 9,600	Ultimate annual recurrent	.. „ 9,600

Remarks.—Prior to 1921 all State Scholarships for study abroad were sanctioned by the Government of India from Imperial Revenues. Since 1921, however, these scholarships have been provincialised. The scheme for the grant of these scholarships was finally sanctioned by Government in 1931 but owing to financial stringency Government have not found it possible to make any provision for the purpose. In the absence of any provision in the budget, applications for State Scholarships tenable abroad are not considered. Although the cost on account of the scholarships under the scheme comes to Rs. 38,400, a provision of Rs. 9,600 for three State Technical Scholarships only has been made in the first instance.

ITEM 52. Lecturer in Marathi at the Elphinstone College, Bombay.

Recurrent ..	.. Rs. 1,530	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 1,530	Ultimate annual recurrent	.. „ 2,748

Remarks.—Provision for the teaching of vernaculars in Government Arts Colleges was for the first time made in 1921 and five post of Lecturers in Marathi, Gujarati and Kanarese were sanctioned as an experimental measure for two years in the various Government Arts Colleges. Of these, two posts were for Marathi, one at the Deccan College and the other at the Elphinstone College. All these posts were subsequently made part-time and non-pensionable. The vernaculars were then prescribed as optional subjects for the B.A. and M.A. examinations. As it was then found that only four or five students were taking Marathi at the Elphinstone College and as provision for Marathi was available at the Deccan College, the part-time post of

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Lecturer in that subject at the Elphinstone College was abolished in 1927 and arrangements were made with the Principal of the Wilson College for the students of the Elphinstone College to receive tuition in Marathi at the Wilson College. Later on the Deccan College was closed and the part-time post of Lecturer in Marathi was also abolished. Thereafter there was no provision for teaching Marathi in any of the Government Arts Colleges. In the bifurcation scheme introduced by the University in Arts Colleges since 1937 teaching of composition in a modern language has been introduced in the first and second year classes in Arts and Science. In the additional staff sanctioned for the Government Arts Colleges from the current year on account of the bifurcation scheme new full time posts of lecturers in the Bombay Educational Service Class II have been created for Gujarati, Kanarese and Urdu at the Gujarat, Karnatak and Ismail Colleges respectively and one such post for Gujarati has also been created at the Elphinstone College, but no such post has been created for Marathi. Arrangements for the teaching of this subject at the Elphinstone College has been made by deputing for part-time duty the assistant lecturers at the Secondary Training College and the Ismail College. This is highly unsatisfactory not only from the point of view of comparison with the other vernaculars but also from the point of view of the number of students taking Marathi in the first and second year courses. It is therefore proposed to create for the Elphinstone College a temporary post of Lecturer in Marathi in the Bombay Educational Service Class II on the revised scale of Rs. 170—10—250—efficiency bar—15—400—efficiency bar—20—500 with effect from June 1938. The provision proposed for next year, viz., Rs. 1,530 is for nine months.

ITEM 53. New schemes of educational expansion and improvement.

Recurrent	.. Rs.	18,00,000	Non-recurrent	.. Rs.	6,00,000
Total	.. ,,	24,00,000	Ultimate annual recurrent ..	.. ,,	18,00,000

Remarks.—This lump provision is intended for schemes of educational expansion and improvement. It has not been possible to prepare in detail the various schemes contemplated and consequently a lump provision has been proposed.

		Rs.
Grand Total—37, Education ..	Recurrent ..	18,31,505
	Non-recurrent ..	6,01,200
	Total ..	24,32,705

38, MEDICAL.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 54. Creation of a post of an honorary surgeon and opening the operation theatre at the B. J. Hospital for Children, Bombay.

Recurrent ..	.. Rs.	920	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. „	920	Ultimate annual recurrent ..	„	1,000

Remarks.—The present arrangement under which all surgical work at the B. J. Hospital for Children, Bombay, is distributed among the various surgeons of the J. J. Hospital, Bombay, is found to be unsatisfactory. It is, therefore, proposed to create a post of an honorary surgeon, without honorarium, at the B. J. Hospital for children for a period of three years in the first instance. The proposal involves the opening of the operation theatre which is at present lying idle at that hospital and the appointment of an assistant theatre sister. It is proposed to meet the recurrent expenditure on account of the pay and allowances of the assistant theatre sister and the non-recurrent initial expenditure of Rs. 1,600 on equipment and linen for the operation theatre from the funds received from the Hospital Maintenance Fund Committee, and the recurrent expenditure of Rs. 1,000 on account of drugs, dressings, gloves, etc., will be met by Government.

ITEM 55. Additional ward servants and sweepers at the Civil Hospital, Ahmedabad.

Recurrent ..	.. Rs.	1,551	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. „	1,551	Ultimate annual recurrent ..	„	1,692

Remarks.—At present the Civil Hospital, Ahmedabad, has a staff of 35 ward servants and 18 sweepers, which was sanctioned when the average number of in-patients was 220. The average number of in-patients has now gone above 250 and it is reported that there is no likelihood of its going down. According to the accepted ratio of one ward servant for 6 patients and one sweeper for 12 patients, the hospital should have 41 ward servants and 21 sweepers. The Civil Surgeon, therefore, represented the necessity of additional staff and Government have decided to sanction an additional staff of 6 ward servants on Rs. 16 per mensem each and 3 sweepers on Rs. 15 per mensem each. The expenditure during the year 1938–39 amounts to Rs. 1,551.

ITEM 56. Viscera boxes and bottles for civil hospitals and Government and grant-in-aid dispensaries.

Recurrent ..	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	5,685
Total ..	.. „	5,685	Ultimate annual recurrent ..	„	*Nil*

Remarks.—The existing arrangement in regard to the despatch of viscera and other medico-legal exhibits to the Chemical Analyser to Government for examination is reported to be defective and to afford scope for manipulation. It is considered necessary that viscera, etc., sent to the Chemical Analyser should be more securely packed under lock and key. The Surgeon General with the Government of Bombay has devised special bottles in wooden boxes for this purpose. It is proposed to try two kinds of boxes, one containing one bottle and the other containing two bottles with a corrugated card board case for each bottle. It is proposed to supply these boxes to grant-in-aid and Government dispensaries. Each dispensary will be supplied with one box of each set. The proposal involves a non-recurrent expenditure of Rs. 5,685.

ITEM 57. Thresh disinfector for the use of the G. T. and the Cama and Albless Hospitals, Bombay.

Recurrent ..	.. Rs.	231	Non-recurrent ..	.. Rs.	4,348
Total ..	.. „	4,579	Ultimate annual recurrent ..	„	252

Remarks.—The need of a disinfector is badly felt at the G. T. Hospital, Bombay, for disinfecting clothes etc., of patients. There is an enormous number of bugs at this hospital and it is

not found possible to get rid of them by ordinary means such as the use of kerosene oil. The disinfector will also be made available for the use of the Cama and Albless Hospitals, Bombay, which is situated in the same locality. Nearly all big hospitals are supplied now-a-days with disinfectors. The proposal involves the following expenditure :—

Recurrent—

	Cost per annum.
	Rs.
(1) Entertainment of an additional hamal on the temporary establishment of the G. T. Hospital, Bombay, to work the disinfector, at Rs. 21 per mensem.	252
(2) Fuel for the disinfector	215
Total ..	467

Non-recurrent—

	Rs.
(1) Purchase of Thresh disinfector	3,859
(2) Erection charges	325
(3) Unforeseen Contingencies	164
(4) Construction of shed for housing the disinfector ..	1,402
Total ..	5,750

The cost of the fuel, i.e. Rs. 215 per annum, will be met from the existing grants of the G. T. Hospital and the Cama and Albless Hospitals, Bombay, and the cost of constructing the shed for housing the disinfector, i.e. Rs. 1,402, will be met from the discretionary grant of the Surgeon General.

ITEM 58. Special Leprosy Officer in the Bombay Medical Service, Class II.

Recurrent ..	.. Rs. 2,700	Non-recurrent ..	.. Rs. 267
Total ..	.. „ 2,967	Ultimate annual recurrent ..	„ 4,100

Remarks.—The question regarding the measures to be adopted for combating leprosy in this Province has been under consideration of Government for some time. After careful consideration it was decided that the best course to adopt would be (1) to open in collaboration with the British Empire Leprosy Relief Association more treatment centres and (2) to appoint a Special Leprosy Officer. Both these measures were, however, kept pending the formation of the Bombay Branch of the British Empire Leprosy Relief Association on a revised basis. The revised constitution of the Bombay Branch of the Association has now been finally approved both by Government and the Association and nominations to the revised Provincial Council have also been mostly made. The new Branch will begin to function shortly and it is proposed that the appointment of the Special Leprosy Officer contemplated should also be made at an early date. In view of the fact that the Officer will be an expert adviser to Government as well as to the Provincial Branch of the British Empire Leprosy Relief Association in matters connected with leprosy relief and will also be expected to supervise the work of the district councils and advise them, it is considered desirable that the officer to be appointed should be in the Bombay Medical Service, Class II scale of Rs. 200—40/3—400. The appointment will,

however, be for two years only in the first instance. He will, in addition, draw the usual travelling allowance admissible to him according to the rules for his tours in connection with his duties. The cost during 1938-39 will amount to Rs. 2,967 as detailed below :—

	Rs.
Pay of the B. M. S. Officer, Class II, in the scale of Rs. 200—40/3—400 for 11 months	2,200
Travelling allowance and deputation charges	767
Total ..	2,967

ITEM 59. Taking over of 26 beds in the Ellappa Balaram Pavilion and 35 beds in the B. J. Hospital for Children at the J. J. Hospital, Bombay.

Recurrent ..	.. Rs. 48,666	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 48,666	Ultimate annual recurrent	.. ,, 50,783

Remarks.—In 1931 as a measure of retrenchment Government closed down 142 beds in some of the Government Hospitals in Bombay City. Thereafter with the help of the donations received through the Hospital Maintenance Fund Committee and the Royal Western India Turf Club and some other donations, 102 beds have been re-opened and are being maintained temporarily from year to year from the balance in the Hospital Maintenance Fund and the occasional help that is being received from the Royal Western India Turf Club from the proceeds of the Special Race Day Meeting held every year. However, the balance in the Hospital Maintenance Fund is diminishing rapidly and will eventually be wiped out completely in the not-distant future. Government, therefore, considered the question whether all of the 102 beds referred to above, or at least some of them, could be maintained as a permanent measure from Provincial revenues. They have decided that 61 of the 102 re-opened beds should be maintained on a permanent basis. The estimated cost on account of opening of 26 beds in the Ellappa Balaram Pavilion comes to Rs. 22,136 during the next year and Rs. 23,445 per annum thereafter. The estimated cost on account of opening of 35 beds in the B. J. Hospital for Children comes to Rs. 26,530 during the next year and Rs. 27,338 per annum thereafter.

ITEM 60. Expansion of the Out-patient Department at the G. T. Hospital, Bombay.

Recurrent ..	.. Rs. 5,104	Non-recurrent ..	.. Rs. 2,682
Total ..	.. ,, 7,786	Ultimate annual recurrent	.. ,, 8,197

Remarks.—The staff as well as the accommodation available in the out-patient department of the G. T. Hospital, Bombay are quite inadequate to deal with the large number of patients attending the hospital for treatment. The Superintendent of the hospital, therefore, submitted proposals (1) for an increase in the staff and (2) for non-recurrent expenditure in connection with the conversion of Wards Nos. V and VI of the hospital into an out-patient department and the purchase of additional equipment and surgical appliances for that department.

The proposals are briefly ;—

(1) to entertain the following additional staff :—

(*a*) 1 subordinate medical service officer on Rs. 60—5—170 (Probationer Rs. 50) *plus* house rent and compensatory local allowances.

(*b*) 1 compounder on Rs. 28—3—85.

(*c*) 1 hamal on Rs. 21 per mensem.

(*d*) 1 sweeper on Rs. 21 per mensem.

(*e*) 1 honorary casualty officer on an honorarium of Rs. 50 per mensem.

(*f*) 1 sister and 3 probationer nurses on an average cost of Rs. 4,499 per annum.

(2) Conversion of Wards Nos. V and VI on the ground floor of G. T. Hospital into out-patient department at an estimated cost of Rs. 3,274 ; and

(3) to purchase equipment and surgical appliances at a total cost of Rs. 2,682 which is considered to be the minimum necessary.

The cost on account of converting the Wards Nos. V and VI into an out-patient department will be met from the discretionary grant for minor works placed at the disposal of the Surgeon General.

38, MEDICAL—contd.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 61. Entertainment of an additional Sister at the Cama and Albless Hospitals, Bombay.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ *Nil.*	Ultimate annual recurrent ..	„ 281

Remarks.—The sanctioned number of probationers at the Cama and Albless Hospitals, Bombay, for training in general nursing and midwifery was 24 in each branch. The number of probationers in general nursing at these hospitals has been recently reduced from 24 to 16 at the instance of the Bombay Nurses, Midwives and Health Visitors' Council which was of opinion that the facilities and material available at the hospitals were not adequate for training 24 probationers in general nursing. In order to make good the loss of efficiency on account of the reduction in the number of probationers it is proposed to entertain an additional sister on a scale of pay of Rs. 100—10—150, subject to the two-anna cut *plus* free board which is estimated to cost Government about Rs. 20 per mensem and a uniform allowance of Rs. 45 per annum. Against this expenditure an annual saving of Rs. 1,684 approximately will be available on account of the reduction of 8 probationers. There will, therefore, be an extra cost to the extent of Rs. 281 per annum on an average basis.

ITEM 62. Extension of the scheme for subsidising private medical practitioners.

Recurrent ..	.. Rs. 1,23,150	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 1,23,150	Ultimate annual recurrent ..	„ 1,63,500

Remarks.—As an experimental measure Government sanctioned in October 1936 a scheme for subsidising private medical practitioners in six selected centres in six districts in this Province where the need for arrangements for medical relief was most felt. The subsidised medical practitioners in these cases were all persons professing the allopathic system of medicine.

2. Government now propose to extend the scheme so as to have about 200 centres in all and to subsidise Ayurvedic and Unani practitioners who may get themselves registered, in some of the new centres to be opened. The exact number of medical practitioners of the different systems of medicine (viz., Allopathic, Ayurvedic and Unani) to be subsidised will be decided by Government later after ascertaining local needs and conditions.

3. The conditions of subsidy in the case of allopathic medical practitioners will differ slightly from those sanctioned in the case of the original scheme referred to in paragraph 1 above. Under the new scheme each subsidised medical practitioner professing the Allopathic system of medicine will ordinarily be in charge of three or four villages which are easily accessible by road or rail, and he will be expected to visit them on definite days of the week. He will be subject to such rules or orders as have been or may, from time to time, be prescribed by Government. He will receive a subsidy of Rs. 50 a month *plus* a fixed travelling allowance of Rs. 25 a month if his duties are not confined to one village area. He will also receive an annual grant of Rs. 350 for medicines and instruments. The total cost of subsidising each medical practitioner will thus amount to Rs. 1,250 per annum on the assumption that he will ordinarily be allotted three or four villages. Four-fifths of this cost (or Rs. 1,000 a year on account of each subsidised medical practitioner) will be borne by Government, and the remaining one-fifth will be borne by the District Local Board concerned. Government propose to give the benefit of the increased subsidy to the six centres already opened. This will mean that Government will pay a subsidy of Rs. 1,000 per annum in respect of each of the six centres already opened instead of one of Rs. 650 per annum which they originally agreed to pay. The extra cost to Government on this account will be Rs. (350 × 6=) Rs. 2,100 per annum. The remaining amount out of the total allotment of Rs. 1,63,500 viz. (Rs. 1,63,500 — Rs. 2,100=) Rs. 1,61,400 will be utilised in paying subsidies at new centres, some of which will be of the Allopathic type, some of the Ayurvedic and some of the Unani type as stated in paragraph 2 above. The scheme is not likely to come into operation before 1st June 1938, as some time is likely to elapse before the number of centres of the various types and the places at which the centres are to be opened are settled in consultation with the District Local Boards concerned. Also some time is likely to elapse before selection is made of the private medical practitioners to be subsidised. On this assumption, the cost of the scheme to Government during the year 1938-39 will be about Rs. 1,23,150.

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4. The conditions relating to the payment of subsidies to Ayurvedic and Unani medical practitioners will be the same as those relating to the payment of subsidies to medical practitioners of the Allopathic system, subject to the difference that the Ayurvedic and Unani practitioners will be paid a subsidy of Rs. 30 per mensem each *plus* a fixed travelling allowance of Rs. 15 per mensem each and that the allotment for medicines to be placed at the disposal of each such practitioner will be limited to Rs. 150 per annum.

5. It is proposed to sanction the arrangements referred to in the preceding paragraphs for a period of seven years in the first instance.

ITEM 63. Appointment of nurses and midwives at local board dispensaries.

Recurrent ..	.. Rs. 33,440	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 33,440	Ultimate annual recurrent ..	„ 36,480

Remarks.—As part of the programme of medical relief in rural areas Government sanctioned in October 1936 a scheme providing for an increase in the number of qualified nurses and midwives attached to local board dispensaries. Under that scheme Government agreed to pay each district local board in the Province, excepting the Bombay Suburban District Local Board, a subsidy equivalent to the cost of maintaining one properly qualified nurse and midwife on condition that the Board maintained two more nurses who were properly qualified midwives, in addition to any kept at its dispensaries before the scheme was brought into force. The scheme provided that in special cases where properly qualified nurses who were also properly qualified midwives were not available the district local boards concerned might be allowed at the discretion of the Surgeon General, to engage properly qualified midwives as a temporary measure. Subsequently the scheme was amended so as to enable District Local Boards, which, for any reason considered sufficient by the Surgeon General were unable to appoint the full quota of three nurses in order to earn a grant from Government equivalent to the cost of maintaining one nurse, to entertain a smaller number of nurses on the understanding that the Government grant would be limited to 33⅓ per cent. of the cost of the nurses actually employed by the Board under the scheme. Government directed that each nurse or midwife employed under the scheme should receive a pay of Rs. 50 per mensem *plus* a house rent allowance of Rs. 10 per mensem.

2. Government now propose to extend the scheme, subject to slight modifications, so as to provide for the appointment of four additional qualified nurses, who are also midwives, in each of the nineteen districts of this Province, except the Bombay Suburban District. They consider that a pay of Rs. 40 per mensem *plus* a house rent allowance of Rs. 10 per mensem should be sufficient to attract the right type of nurses and midwives for service in rural areas, and they have accordingly decided that these should be the rates of pay and house rent allowance of the nurses and midwives to be appointed in future under the scheme. Government propose to pay a grant equal to four-fifths of the cost of the 76 additional nurses and the remaining one-fifth share of the cost will have to be borne by the District Local Boards concerned. Where for any reason a district local board does not wish to take advantage of the scheme or does not wish to engage the full number of nurses and midwives allotted to it, viz., four, the Surgeon General may, at his discretion, allow some other Board or Boards to employ additional nurses and midwives provided that the total number of nurses and midwives appointed under the scheme in the whole Province shall not exceed 76.

3. The cost to Government of appointing each nurse or midwife under the scheme is Rs. $(40 + 10) \times (4/5 =)$ 40 per mensem or Rs. 480 per annum, and the annual cost to Government of appointing 76 additional nurses and midwives under the scheme will thus amount to $(480 \times 76 =)$ 36,480 per annum. The cost to Government during the next year when the scheme will be in force for 11 months only will be Rs. 33,440.

ITEM 64. Renovation and supply of instruments to dispensaries maintained by local bodies.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 25,000
Total ..	.. „ 25,000	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—During the course of his recent tours the Honourable Minister of Health noticed that in many of the dispensaries maintained by local bodies, the surgical instruments in use had become either rusty or otherwise useless for the purposes for which they were intended. Some of them bore the insignia of the East India Company. It is, therefore, proposed to allot a sum of Rs. 25,000 for renovating or supplying fresh instruments to such dispensaries.

38, MEDICAL—contd.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 65. Conversion of the posts of honorary lecturers in Anatomy and Physiology into B.M.S. Class II posts in the B. J. Medical School, Ahmedabad.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent	.. Rs. *Nil.*
Total ..	.. „ *Nil.*	Ultimate annual recurrent	.. „ 3,600

Remarks.—The appointments of Lecturer in Anatomy and Lecturer in Physiology are at present held by part-time honorary officers on an honorarium of Rs. 200 per mensem each. In the interests of medical students it is quite essential that the subjects of Anatomy and Physiology should be taught by whole-time teachers. The Medical Schools Committee appointed by Government to examine the question of improvement in teaching at Medical Schools had recommended that the teachers in science subjects should be whole-time workers and be members of B.M.S. Class II ; but on account of financial stringency Government did not accept the recommendation of the Committee. Government have now decided that the recommendation of the Committee should be acted upon as soon as possible. It is proposed to convert the two honorary posts into two full time B.M.S. Class II posts. The proposal involves the following expenditure :—

Recurrent.

	Annual average cost. Rs.
(*i*) 2 B.M.S. Class II posts—scale of pay Rs. 200—40/3—400 (probationers Rs. 150 for the first year and Rs. 180 for the second year) ..	7,200
(*ii*) Compensatory allowance for loss of private practice—Rs. 50 per mensem each	1,200
Total ..	8,400

2. As against the expenditure of Rs. 8,400 detailed above, there will be a saving of Rs. 4,800 on account of the honoraria of the two honorary lecturers which will no longer be necessary.

ITEM 66. Conversion of the posts of honorary lecturers in Anatomy and Physiology into B.M.S. Class II posts at the B. J. Medical School, Poona.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ *Nil.*	Ultimate annual recurrent	.. „ 3,600

Remarks.—The appointments of Lecturer in Anatomy and Lecturer in Physiology are at present held by part-time honorary officers on an honorarium of Rs. 200 per mensem each. In the interests of medical students it is quite essential that the subjects of Anatomy and Physiology should be taught by whole-time teachers. The Medical Schools Committee appointed by Government to examine the question of improvement in teaching at Medical Schools had recommended that the teachers in science subjects should be whole-time workers and be members of B.M.S. Class II ; but on account of financial stringency Government did not accept the recommendation of the Committee. Government have now decided that the recommendation of the Committee should be acted upon as soon as possible. It is proposed to convert the two honorary posts into two full time B.M.S. Class II posts. The proposal involves the following expenditure :—

Recurrent.

	Annual average cost. Rs.
(*i*) 2 B.M.S. Class II posts—scale of pay Rs. 200—40/3—400 (probationers Rs. 150 for the first year and Rs. 180 for the second year) ..	7,200
(*ii*) Compensatory allowance for loss of private practice—Rs. 50 per mensem each	1,200
Total ..	8,400

2. As against the expenditure of Rs. 8,400 detailed above, there will be a saving of Rs. 4,800 on account of the honoraria of the two honorary lecturers which will no longer be necessary.

38, MEDICAL—concld.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GIL[illegible].

ITEM 67. Grants to Ayurvedic and Unani teaching institutions.

Recurrent ..	.. Rs. 30,000	Non-recurrent ..	.. Rs. 50,000
Total ..	.. ,, 80,000	Ultimate annual recurrent	.. ,, 30,000

Remarks.—Government have decided to accord recognition to the Ayurvedic and Unani systems of Medicine. In order to put the teaching of these systems of medicine on an efficient basis it is necessary to help financially the institutions teaching these systems of medicine. Government, therefore, propose to provide sums of Rs. 30,000 and Rs. 50,000 for recurrent and non-recurrent grants, respectively, to Ayurvedic and Unani teaching institutions.

		Rs.
Grand Total—38, Medical ..	Recurrent ..	2,45,762
	Non-recurrent ..	87,982
	[illegible]	[illegible]

39, PUBLIC HEALTH.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 68. Opening of a Pharmaceutical Laboratory at the Haffkine Institute, Bombay, for testing drugs of local manufacture.

Recurrent ..	.. Rs. 10,442	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 10,442	Ultimate annual recurrent	.. „ 15,000

Remarks.—The Drugs Enquiry Committee has drawn attention to the necessity of controlling the sale and manufacture of drugs and the establishment and maintenance of an up-to-date laboratory in each province for testing drugs and pharmaceuticals of local manufacture as well as of foreign origin which come into the Province. Complaints about the adulteration of drugs have been made several times in the Legislature in recent years. The pharmaceutical industry is in its infancy in this country and because of the reprehensible practice of a few persons in substituting cheap and inefficient drugs, is getting into undeserved disrepute.

2. The Conference of Health Ministers who met in Madras last December resolved that it was absolutely necessary in the interests of medical relief in the country that the manufacture in India of drugs, biological products and hospital equipment should be encouraged in all possible ways by the Provincial Governments and that, before any such product is put on the market, it should be properly tested and certified to be of standard quality by an authority to be constituted by the Provincial Government, if necessary, by legislation.

3. It is expected that some income will accrue both from manufacturing firms and from the consumers of drugs who may send samples for analysis.

4. Government now propose to open a laboratory of the type suggested by the Drugs Enquiry Committee at the Haffkine Institute, Bombay. The presence of trained personnel at the Institute who can supervise the work of the staff of the proposed laboratory will help to keep down the cost to the minimum. It is proposed to appoint the following staff for the laboratory :—

	Annual average cost.
	Rs.
One pharmaceutical Chemist with training in pharmaceutical chemistry and research experience on a scale of pay of Rs. 350—15—650	6,000
Two Assistant Chemists (Science Graduates) on a scale of pay of Rs. 90—5—160—E. B.—5—200	3,420
Three Laboratory Assistants on a scale of pay of Rs. 40—2—60.	1,880
Four Laboratory Attendants on Rs. 23 per mensem each (these will be eligible for the concession of rent-free quarters) ..	1,104
One typist on a scale of pay of Rs. 50—5/2—90	866
Total ..	13,270

In addition it is proposed to allot a sum of Rs. 1,730 annually for the purchase of equipment, etc., and for the contingent expenditure of the Laboratory.

ITEM 69. Supply of new medicine boxes to anti-malaria and epidemic medical officers.

Recurrent ..	.. Rs. 750	Non-recurrent ..	.. Rs. 6,930
Total ..	.. „ 7,680	Ultimate annual recurrent	.. „ 2,250

Remarks.—The medicine boxes supplied at present to Anti-Malaria Officers are neither properly designed nor suitably equipped. It is, therefore, proposed to replace them by suitably

designed boxes, containing all the instruments and drugs likely to be required by the officers. The cost of each such box, complete with an initial supply of medicines and instruments, is estimated at Rs. 198.

2. It is proposed to issue 35 such boxes in all, of which 25 will be supplied to anti-malaria officers and 10 to permanent epidemic medical officers. The total cost of 35 boxes will be Rs. 6,930.

3. The boxes will contain an initial stock of medicines but during the course of the year some of the drugs will have to be re-supplied. The cost of such re-supply, in the case of anti-malaria officers will be about Rs. 750 next year and Rs. 2,250 from 1939–40 onwards.

4. The Anti-Malaria Officers are being supplied at present with medicines, from the budget under 38-Medical but it is proposed now to make the provision under "39-Public Health". It will not however, be possible to reduce correspondingly the budget provision under "38-Medical". The item thus constitutes a fresh charge under "39-Public Health".

5. The expenditure during the year 1938–39 on boxes and medicines will amount to Rs. 7,680.

ITEM 70. Establishment of a Health Unit Organisation in a selected part of the Presidency.

Recurrent ..	.. Rs. 27,500	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 27,500	Ultimate annual recurrent ..	„ 26,640

Remarks.—The object of the scheme is (*a*) to inaugurate sound rural health work of all types in a selected portion of the Presidency, (*b*) to demonstrate modern methods of practical approach to rural health problems which might be applied elsewhere, (*c*) to serve as a field training centre for all grades of public health personnel in this Presidency and (*d*) to set up a model organization which could be studied by officials and visitors. The area selected consists of 32 villages in Sirur Peta of Poona District and 17 villages in Parner Taluka of Ahmednagar District. The staff will work under the direction of the Assistant Director of Public Health, Central Registration District, Poona, and will do all public health work in the area, to the exclusion of the existing staff, e.g., initial survey, health education, control of epidemic diseases, vaccination, preventive inoculation, maternity and infant welfare, study of vital statistics, etc. Health Unit schemes have proved successful in Mysore, Travancore, Ceylon, Burma, the Straits Settlements, Java and Phillipine Islands. The scheme aims at the improvement of rural health and has in addition the advantage of being a training centre for all personnel engaged in that work.

2. The cost on account of the pay and allowances of the staff and contingencies amounts to Rs. 30,000 for the first full year as shown in detail below :—

Pay of Establishment—Non-pensionable.

	Rs.
One Medical Officer of Health at Rs. 300—20—380 per mensem ..	3,600
One Lady Doctor at Rs. 200—15/2—230 per mensem	2,400
Four Health Visitors at Rs. 60—5—80 per mensem each	2,880
Eight midwives at Rs. 50 per mensem each	4,800
Four Sanitary Inspectors at Rs. 60—5—80 per mensem each ..	2,880
One clerk at Rs. 25—5/2—35 per mensem (qualified clerk to start on Rs. 30)	360
Two Office peons at Rs. 14 per mensem each	336
Total ..	17,256

39, PUBLIC HEALTH—contd.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

Allowances, Honoraria, etc.

	Rs.
Fixed travelling allowance to Medical Officer of Health at Rs. 50 per mensem	600
Fixed travelling allowance to Lady Doctor at Rs. 50 per mensem ..	600
Fixed travelling allowance to 4 Health Visitors, 8 midwives and 4 Sanitary Inspectors at Rs. 7-8-0 each and to one peon at Rs. 5 per mensem..	1,500
Total ..	2,700

Contingencies.

Non-contract contingencies	5,044
Supplies and services	5,000
Total ..	10,044
Grand Total ..	30,000

The staff is proposed to be maintained for a period of 5 years at a recurrent cost of Rs. 30,000 rising to Rs. 33,300 per year. The International Health Division of the Rockefeller Foundation has promised to contribute to the cost in the following proportion each year, the amount being sent quarterly in advance :—

60 per cent. 1st year, 50 per cent. 2nd year, 40 per cent. 3rd year, 30 per cent. 4th year and 20 per cent. 5th year.

Provision of Rs. 27,500 is made in the budget for 11 months in 1938-39. The contribution of Rs. 16,500 from the Rockefeller Foundation will be credited under XXVIII, Public Health.

ITEM 71. Grant-in-aid to the Bombay Mofussil Maternity Child Welfare and Health Council.

Recurrent ..	.. Rs. 10,000	Non-recurrent ..	.. Rs. 3,000
Total ..	.. „ 13,000	Ultimate annual recurrent ..	„ 10,000

Remarks.—This Council was established in December 1935 under the Presidentship of Lady Brabourne. The members of its governing body include the Surgeon-General, the Director of Public Health, and the Commissioner, Central Division, and Lieut.-Col. Hesterlow was one of the Secretaries. The following Societies are also represented on the Council :—

(1) The Bombay Presidency Infant Welfare Society,
(2) The Indian Red Cross Society, Bombay Provincial Branch,
(3) The Lady Wilson Village Maternity Association, and
(4) The Bombay Presidency Baby and Health Week Association.

2. The main objects of the Council are to provide co-operation and concerted action between different centres engaged in maternity, child welfare and health work in the Bombay Presidency excluding the Bombay City and suburbs. The Council works in close co-operation with the Public Health and Medical Departments of Government and has evoked a good response from the public and also charitable trusts such as Sir Dorabji Tata Trust, N. M. Wadia Trust, the Ratan Tata Trust and Sir Victor Sassoon Trust.

3. The Council has to tackle a difficult problem in satisfying the urgent maternity and child welfare needs of nearly 22,000 villages distributed in 158 talukas. It has not yet been possible for the Council, for want of funds, to open any centres in nine districts. It is, therefore, proposed to sanction a recurrent grant of Rs. 5,000 to the Council, which will help it to extend its excellent work.

4. It is also proposed to sanction a recurrent grant of Rs. 5,000 and a non-recurrent grant of Rs. 3,000 to the Council to enable it to take over the Public Health School maintained by the Seva Sadan Society, Poona, as otherwise the school is likely to be closed for want of funds. Provision has been made accordingly.

39, PUBLIC HEALTH—concld.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 72. Chlorinating water at the service reservoir, Pandharpur.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 11,800
Total ..	.. „ 11,800	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—While inspecting the Pandharpur Water Works the Officer in charge, Public Health Laboratory, Poona, observed that the present arrangement for chlorination was defective as the chlorine was not properly mixed with the water. Also, the 3rd compartment of the Service Reservoir, having no independent outlet, caused the water to stagnate in it. The Consulting Public Health Engineer to Government agreed with this view. The work is estimated to cost Rs. 11,837. The supply of potable water especially to pligrims is a matter of provincial importance as the health of the pilgrims visiting such places affects the health of the other parts of the Presidency. Hence, it is of the utmost importance that the work should be taken up and finished as early as possible.

		Rs.
Grand Total—39, Public Health ..	Recurrent ..	48,692
	Non-recurrent ..	21,730
	Total ..	70,422

40, AGRICULTURE.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 73. Creation of the post of an Assistant Horticulturist and a peon under him for Horticultural work in the districts.

Recurrent ..	.. Rs.	3,277	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. „	3,277	Ultimate annual recurrent ..	„	7,204

Remarks.—In recent years, the work of the Horticulturist to Government, both in Poona and outside it, has increased considerably as there is a very wide demand for horticultural advice from the districts. In consequence of the village improvement movement, the Horticulturist is frequently called upon to render help by arranging lectures on fruit-growing and demonstrations in fruit canning and preservation. He trains cultivators in the methods of gardening, packing and marketing fruit. He controls the cold storage research scheme conducted with the help of funds from the Imperial Council of Agricultural Research; the work demands a good deal of time and attention. The Horticulturist is Chairman of the Provincial Fruit and Vegetable Market Committee. He has also to do research and teaching work at the Poona Agricultural College. In view of these multifarious duties it is not possible for him to tour extensively in the districts for propaganda and advisory work. In the interest of the work of the Horticultural section, it is necessary that the Horticulturist should have the assistance of an officer of gazetted rank. It is proposed to create a post of an Assistant Horticulturist in Class II of the Bombay Agricultural Service starting on Rs. 190 per mensem, with a peon on Rs. 17 per mensem. The cost is estimated as shown below :—

	Amount. Rs.
Pay of Officers—	
One Assistant Horticulturist on Rs. 170—10—250—E.B.—15—400—E.B.—20—500—starting on Rs. 190 ..	2,090
Pay of Establishment—	
One peon on Rs. 17 per mensem	187
Allowances and Honoraria—	
Travelling allowance	1,000
Total ..	3,277

ITEM 74. Improvement of buffalo milk supply.

Recurrent ..	.. Rs.	1,710	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. „	1,710	Ultimate annual recurrent ..	„	2,367

Remarks.—A scheme of improvement of the buffalo milk supply was financed from the subsidy made by the Government of India for rural uplift work for 1936-37. The scheme was managed by the Livestock Expert to Government with the assistance of one Inspector of Cattle Breeding and four herdsmen specially trained for the work. It was not, however, possible to finance the scheme from the Government of India subsidy for rural uplift for 1937-38. As the experience so far gained was very encouraging it was decided to continue the work as part of the ordinary activities of the livestock section of the Agricultural Department. Four kamgars on Rs. 30—35—5/2—60 per mensem were appointed from 1st July 1937 to carry on the scheme. It is necessary to provide for the supervision of this work by appointing a full-time Divisional Inspector of Cattle-Breeding. The work is done at present by the existing Divisional Inspectors but they are fully occupied with other livestock work. In order to ensure satisfactory supervision it is proposed to engage the following extra staff for the scheme for 3 years :—

	Rs.
(1) Divisional Inspector of Cattle-Breeding on Rs. 60, 70—5—100..	660
(2) One Kamgar on Rs. 30, 35—5/2—60	330
(3) One peon on Rs. 15—1/2—20 per mensem	165
(4) Travelling allowance	450
(5) Contingencies	105
Total ..	1,710

40, AGRICULTURE—contd.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 75. Scheme for multiplication and distribution of Jarila cotton seed in Khandesh.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 10,060
Total ..	.. „ 10,060	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—The Banilla cotton seed multiplication and distribution scheme which had for its object the extension of Banilla cotton in the Khandesh area was introduced in May 1931. As a result of the scheme being in operation for five years the cultivation of this cotton extended over an area of 1,30,000 acres with a production of about 30,000 bales. It was, however, found that this cotton was susceptible to wilt and had also deteriorated in spinning quality since its introduction. As a result of further botanical research work on the Jalgaon farm, a new selection was evolved which was wilt-resistent and had finer staple which rendered it considerably superior to the Banilla and other local varieties. This new variety is known as " Jarila " and its multiplication and distribution was agreed to by the Indian Central Cotton Committee which offered a subsidy of Rs. 13,075 for expenditure for ten months from 1st May 1937, on condition that its further extension would be dependent on the local Government taking up a share in its future cost.

2. The " Jarila " cotton has a higher ginning percentage, is practically free from wilt and fetches a better price in the market than Banilla and its wider and rapid extension is very necessary in the interests of the cotton cultivators of Khandesh. According to the new policy of the Indian Central Cotton Committee in financing seed distribution schemes, expenditure on such schemes is to be divided into (1) cost of staff and (2) cost of incidental charges on the distribution of seed *minus* receipts, if any. The Committee is to pay one of these two but not both. The total cost of the scheme spread over a period of five years is estimated at Rs. 2,57,682, against which the receipts are estimated at Rs. 32,500. The expenditure during 1938–39 was estimated at Rs. 26,712 of which Rs. 12,682 was on staff and Rs. 14,030 on incidental charges, but as a result of certain modifications made by the Director of Agriculture in the scheme, the total cost will be reduced to Rs. 21,813 (Rs. 11,753 for staff and Rs. 10,060 for incidental charges). The Indian Central Cotton Committee has agreed to bear the expenditure on staff, provided that expenditure on incidental charges is met by the local Government. A provision of Rs. 10,060 has, therefore, been made in the estimates of 1938–39. Against the expenditure receipts to the extent of Rs. 3,600 are anticipated from the working of the scheme during the year and they will be credited to the local Government.

ITEM 76. Construction of quarters at Ganeshkhind Gardens and Government Poultry Farm, Kirkee.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 11,290
Total ..	.. „ 11,290	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—At present practical instruction in horticulture and poultry farming is being given to students on a limited scale at the Ganeshkhind Gardens and Government Poultry Farm, Kirkee, respectively. It is proposed to extend the training facilities at both these institutions and to provide accommodation for 100 students at the Ganeshkhind Gardens and for 40 students at the Government Poultry Farm. The course of training in horticulture will last for a year and the full course for poultry training intended for poultry farm managers, etc., will last for nine months. Short courses of three months for poultry training will also be given for villagers who wish to develop the industry in their own villages. As the nature of training demands the continuous attendance of the students not only by day but sometimes also by night, they must live in close proximity to their work. It is accordingly proposed to construct departmentally during 1938–39 thirteen cheap dormitories, nine at the Ganeshkhind Gardens and four at the Government Poultry Farm, measuring 20′ × 20′ each at an estimated cost of Rs. 11,290.

ITEM 77. Employment of additional temporary staff for training agriculturists in practical methods of field bunding.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 40,000
Total ..	.. „ 40,000	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—Agriculturists are usually unacquainted with scientific methods of field bunding. The result is that embankments (tals) are generally designed wrongly and are in consequence breached sooner or later and thus often do more harm than good. It is accordingly proposed to hold experimental training classes in three centres next year, in the Southern Division (Bijapur), the South-Central Division (Sholapur or Ahmednagar) and the North-Central Division (Nasik or West Khandesh).

40, AGRICULTURE—concld.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 78. Entertainment of bunding staff for land development work.

Recurrent ..	.. Rs. 3,439	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 3,439	Ultimate annual recurrent ..	,,

Remarks.—Cultivators are usually unacquainted with the scientific methods of bunding with the result that many bunding schemes taken up without expert advice prove uneconomic and considerable capital is lost. Special staff is, therefore, necessary to train them in proper methods of bunding and land development. One bunding officer is at present working entirely in the South-Central Division where the demand for his services is so great that he is unable to attend to demands from other divisions. The appointment of a bunding officer for the Bijapur District and other places in the Southern Division is eminently desirable. It is, therefore, proposed to engage the services of the following staff for two years from 1st April 1938. The cost on account of this establishment is estimated as shown below :—

	Amount.
	Rs.
One Bunding Officer of the rank of agricultural overseer on Rs. 110—8—150	1,650
One tracer on Rs. 35—5/2—80	385
One peon on Rs. 14 per mensem	154
Travelling allowance	750
Contingencies	500
Total ..	3,439

ITEM 79. Scheme for research in apiculture.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 15,000
Total ..	.. ,, 15,000	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—Though the possibilities of apiculture in India received the attention of Government as early as 1883 when, as a result of an enquiry, the Government of India published the replies from all local Governments under the title " A collection of papers on Bee-keeping in India ", the industry is still in an infant stage in India. Government propose to train a few selected students in apiculture during the ensuing year.

ITEM 80. Scholarships for students studying horticulture in the Ganeshkhind Gardens.

Recurrent ..	.. Rs. 3,000	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 3,000	Ultimate annual recurrent ..	,, 3,000

Remarks.—In addition to the extension of training facilities at the Ganeshkhind Gardens for practical instructions in horticulture to which reference has been made in the new item relating to the construction of quarters at Ganeshkhind Gardens and Government Poultry Farm, Kirkee, a sum of Rs. 3,000 will be required for the grant of scholarships to the students under training.

		Rs.
Grand Total—40, Agriculture ..	Recurrent ..	11,426
	Non-recurrent ..	76,350
	Total ..	87,776

41, VETERINARY.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 81. Employment of additional veterinary assistant surgeons and payment of grants-in-aid to new veterinary dispensaries.

Recurrent ..	.. Rs. 3,000	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 3,000	Ultimate annual recurrent ..	„ 6,800

Remarks.—Veterinary dispensaries are maintained by district local boards and municipalities. Government make the services of veterinary assistant surgeons available for them free of charge, and in addition give grants towards their maintenance. At present there are 116 veterinary dispensaries in this Presidency. This number is not sufficient to meet the growing demand for veterinary aid. It is, therefore, proposed to open four more dispensaries with effect from 1st April 1938 in areas where the need of such dispensaries is urgent. The number of veterinary assistant surgeons is 133. Of these 116 are in charge of dispensaries and 17 are on the reserve list. Ordinarily a reserve of 20 per cent. is required to meet unforeseen demands due to outbreaks of cattle diseases. But on account of financial stringency the reserve has not been maintained at full strength. It will not be possible to draw upon the existing reserve when the four new dispensaries are opened. It is, therefore, proposed to employ four new veterinary assistant surgeons for the four dispensaries to be opened. The veterinary assistant surgeons will be appointed on the revised scale of Rs. 50—4—90—5—125 from the same date from which the dispensaries are opened, *viz.*, 1st April 1938. The expenditure on their account during the year 1938–39 will amount to Rs. 2,200.

2. It is proposed to give grants to the new dispensaries towards their maintenance. An amount of Rs. 800 will be necessary for this purpose.

ITEM 82. Grants-in-aid towards the construction of veterinary dispensary buildings at Sindgi, Taloda, Bhusawal and Borsad.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 19,086
Total ..	.. „ 19,086	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—In accordance with the arrangement sanctioned in 1910 the cost of construction of buildings for veterinary dispensaries was borne by Government, the local bodies and the Wadia Bequest Fund in the proportion of 1 : 1 : 2 respectively. Every year a programme was prepared for constructing new buildings for veterinary dispensaries and a contribution of Rs. 15,000 was obtained from the Wadia Bequest Fund to meet the Fund's share of the cost of construction. This went on until 1926–27, when owing to financial stringency both Government and the local bodies became unable to undertake construction of new dispensary buildings. The building programme was, therefore, stopped in 1927–28 and since then no contribution has been asked for from the Wadia Bequest Fund. The contribution received from the Wadia Bequest Fund up to 1926–27 has not been fully utilised. There is still a balance of Rs. 30,861-15-0 out of it. This balance is treated as lapsed and credited to Government as "Unclaimed Deposits" under "XLVI, Miscellaneous". The District Local Boards, Bijapur, West Khandesh and East Khandesh are anxious to construct buildings for veterinary dispensaries at Sindgi, Taloda and Bhusawal, and are prepared to meet half the cost of construction provided the other half is made available out of the Wadia Bequest Fund. The estimated cost of construction of the buildings for these dispensaries is :—

	Rs.
Sindgi	13,926
Taloda	6,000
Bhusawal	17,887
Total ..	37,813

The District Local Boards are prepared to undertake construction of the buildings in the ensuing year and to provide the funds to meet their share of the constructional cost in their estimates for that year. It is proposed to meet the share of the Wadia Bequest Fund from the balance out of the Fund's contribution lying with Government. As this balance has been treated as lapsed and credited to Government it is necessary to provide an amount equal to the Fund's share of the cost of construction of buildings in the budget estimates under the head "41, Veterinary".

2. The District Local Board, Kaira, requires a grant of Rs. 1,834 towards the construction of a building for the dispensary at Borsad, the estimated cost of which is over Rs. 14,000. As the condition under which grant from the Wadia Bequest Fund is given, *viz.*, the naming of the dispensary after the late Mr. N. M. Wadia, has not been fulfilled in the case of the Borsad dispensary, it is proposed to meet the charge on account of the grant from provincial revenues.

3. The estimated cost during 1938–39 comes to Rs. 19,086.

		Rs.
Grand Total—41, Veterinary ..	Recurrent ..	3,000
	Non-recurrent ..	19,086
	Total ..	22,086

42, CO-OPERATION.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 83. Appointment (*i*) of Special Recovery Officers and staff for the recovery of dues of co-operative societies and (*ii*) of clerks in offices of the Registrar and Assistant Registrars for work in connection therewith.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 64,595
Total ..	.. „ 64,595	Ultimate annual recurrent ..	„ 79,747

Remarks.—At the last budget session the Legislative Assembly sanctioned a grant of Rs. 72,700 for the employment, up to 28th February 1938, of 23 Special Officers and their staff in connection with the scheme for the systematic and speedy recovery of dues of co-operative societies through the revenue agency. The recoveries made by the Special Officers continue to be satisfactory. But in spite of satisfactory recoveries the amount outstanding is very considerable, so that the temporary staff will have to be continued not only during 1938–39, but for some years thereafter, the work being quite beyond the capacity of the ordinary district staff which is otherwise fully occupied. The cost during 1938–39 will amount to Rs. 63,195, the details of which are as under :—

	Rs.
23 Special Recovery Officers (22 on Rs. 85—5/2—100 and 1 on Rs. 160).	27,435
Special pay to Special Recovery Officers (at the rate of 20 per cent. to 22 officers and at Rs. 25 per mensem to 1 officer)	5,403
26 Clerks (25 on Rs. 25—5/2—55 and 1 on Rs. 45)	12,485
23 Peons (19 on Rs. 14, 3 on Rs. 17 and 1 on Rs. 20)	4,044
Travelling allowance	17,652
Office expenses and miscellaneous	2,000
Contingencies, including service postage and telegrams	5,000
Provision for additional appointments required during the year ..	4,176
Total ..	78,195
Lump cut	15,000
Net Total ..	63,195

(As it is likely that it may not be necessary to engage some of the staff mentioned above in areas where the agricultural season is not satisfactory a lump deduction of Rs. 15,000 is proposed.)

2. The concerted measures adopted for the recovery of dues of co-operative societies throw a considerable amount of work on the offices of the Registrar and Assistant Registrars. To enable the staff in those offices to keep pace with this work four temporary clerks on Rs. 25—5/2—55 were employed in those offices from 1st April 1935. The Legislative Assembly has sanctioned the continuance of these clerks during 1937–38. As the measures taken for the recovery of societies' dues are proposed to be continued, it is necessary to retain the services of the four temporary clerks during the same period. The cost on account of the clerks comes to Rs. 1,400 for the year 1938–39.

3. The cost including the leave and pension charges of the special recovery staff and the four clerks in the offices of the Registrar and Assistant Registrars is recoverable from the defaulters of the societies by the levy of a percentage charge.

ITEM 84. Employment of additional staff in the Co-operative Department.

Recurrent ..	.. Rs. 7,307	Non-recurrent ..	.. Rs. 9,548
Total ..	.. „ 16,855	Ultimate annual recurrent ..	„ 8,244

Remarks.—Under the Co-operative Societies Act, 1925, the accounts of every society registered under it must be audited once at least a year. The Provincial Co-operative Bank and its branches, District Central Banks, Urban Banks and housing societies are audited by Special Auditors and the cost of the audit is recovered from the banks and societies in the form of audit fees. Their audit is at present performed by 4 Special Auditors who are unable to keep pace with the growing volume of work with the result that heavy arrears have accumulated and the accounts of a number of societies have remained unaudited. The audit of a co-operative

society is a statutory duty and Government must see that it is properly and regularly done by providing the necessary staff. It is, therefore, proposed to employ the following staff. In view of the impending re-organisation of the Co-operative Department it is proposed to create the posts for 11 months from 1st April 1938 to 28th February 1939 :—

1 Special Auditor (Rs. 170—10—250—E.B.—15—400—E.B.—20—500)
1 Sub-auditor (Rs. 95—5—130)
1 Clerk (Rs. 75—5/2—90)
1 Clerk (Rs. 25—5/2—55)
2 Peons (Rs. 14 per mensem each).

The staff employed for the audit of agricultural credit and non-credit societies which consists at present of 28 auditors and 25 sub-auditors is also inadequate to cope with the increasing work. The number of societies including societies in liquidation which this staff has to audit is about 5,500. The normal team consisting of 1 auditor, 1 sub-auditor and 1 clerk is entrusted with the audit work of about 200 societies in a year. Experience has shown that with the other duties the auditors have to perform it is not possible for them to audit all the societies in their charge with the result that either the audit is not satisfactorily performed or a number of societies remain unaudited at the end of the year. It is, therefore, proposed to strengthen the existing staff by creating the following posts on a permanent basis :—

1 Sub-auditor (Rs. 95—5—130)
2 Sub-auditors (Rs. 75—5/2—90)
3 Peons (Rs. 14 per mensem each).

As several schemes for the consolidation and development of co-operative movement are on hand at present the clerical staff in the Registrar's office also requires strengthening. The Registrar has already created two additional temporary posts of clerk under the powers vested in him and it is necessary to continue them on a permanent basis. It is accordingly proposed to sanction the following posts :—

1 Clerk (Rs. 95—5—130)
1 Clerk (Rs. 25—5/2—55).

		Rs.
Grand Total—42, Co-operation ..	Recurrent ..	7,307
	Non-recurrent ..	74,143
	Total ..	81,450

43, INDUSTRIES.

MINISTER IN CHARGE—The Honourable Mr. L. M. PATIL.

ITEM 85. Personal Assistant to the Director of Industries.

Recurrent ..	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	4,005
Total ..	.. „	4,005	Ultimate annual recurrent ..	„	*Nil.*

Remarks.—Owing to the expansion of the Department of Industries the work of the Director of Industries had greatly increased and it had become difficult for him to handle it satisfactorily and expeditiously. Government therefore created with the sanction of the Legislature the post of a Personal Assistant to the Director for a period of two years in the first instance on the scale of pay of Rs. 170—10—250—efficiency bar—15—400—efficiency bar—20—500. The term of this appointment expires at the end of July 1938. The Personal Assistant has been of considerable assistance to the Director of Industries in that he has relieved him of the bulk of his routine administrative and other miscellaneous work thus enabling him to devote greater time and attention to questions relating to the fostering and development of Industries. In view of the fact that the activities of the Industries Department are expanding considerably owing to the large number of schemes for industrial development which Government have in hand Government consider that it is necessary to continue the post for one year more.

ITEM 86. Appointment of two additional inspecting units for the Weights and Measures section in Bombay City.

Recurrent ..	.. Rs.	4,716	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. „	4,716	Ultimate annual recurrent ..	„	5,340

Remarks.—With the sanction of the Legislative Council the following additional inspecting staff was entertained in the Weights and Measures Section of the Department of Industries, Bombay, for a period of one year in the first instance with effect from 1st April 1936 to cope with the work of verification and stamping of weights and measures of Industrial establishments, Railways, Port Trust and other Government Departments in Bombay City :—

2 Inspectors on Rs. 100—5/2—150 with conveyance allowance of Rs. 20 per mensem and compensatory allowance of Rs. 12½ per mensem.

2 Manual Assistants on Rs. 35—1—50 with conveyance allowance of Rs. 3 per mensem.

2 Peons on Rs. 19 per mensem.

This establishment has since been continued for a further period ending 28th February 1938. Experience has shown that the whole of the additional inspecting staff mentioned above is necessary to cope with the work in question and that any reduction therein is likely to result in inefficiency and consequent loss of revenue. It is, therefore, proposed to make the above posts permanent with effect from 1st March 1938.

ITEM 87. Additional clerical establishment for the Weights and Measures Section, Bombay.

Recurrent ..	.. Rs.	3,660	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. „	3,660	Ultimate annual recurrent ..	;,	4,338

Remarks.—With the sanction of the Legislative Council the following additional clerical establishment was entertained in the Weights and Measures Section of the Department of Industries, Bombay, for a period of one year in the first instance with effect from 1st April 1936 to cope with the increase in work arising from the extension of the Bombay Weights and

Measures Act to the whole Presidency and to maintain a proper account of the increased fees to be collected from the public for the stamping and verification of weights and measures :—

	Rs.
1 Sectional head clerk	135—5—180
1 Accountant	95—5—140
1 Clerk	50—5/2—90

This establishment was continued for a further period which will expire on 28th February 1938. Government are satisfied that this extra clerical establishment is necessary for the additional work which is not likely to show any decrease in the near future and that any reduction in it will result in inefficiency especially in the maintenance of correct accounts. It is therefore proposed to make the above posts permanent with effect from 1st March 1938.

ITEM 88. Establishment of model fish curing demonstration sheds—one at Malwan and the other at Majali.

Recurrent .. .. Rs.	1,210	Non-recurrent .. .. Rs.	5,600
Total .. .. ,,	6,810	Ultimate annual recurrent .. ,,	1,680

Remarks.—The number of fish curing yards under the control of the Industries Department at present is 31, of which 18 are situated in the Ratnagiri District and 13 in the Kanara District. There is considerable scope for effecting improvement in the quality of fish cured at the yards. Mr. James Hornell has remarked that " The methods employed are fundamentally correct but the results are unsatisfactory owing to the carelessness in the methods of their application. Very often the preparation is carried on under the most insanitary conditions and the wonder is that the consumer does not suffer any consequence." It is, therefore, essential to introduce improvements in the yards.

2. As the proposed new methods of curing fish are more expensive and as the fish curers are extremely poor the introduction of reforms at the different yards will be a gradual and slow process. It is proposed that two demonstration model fish curing sheds should be built at Government expense in the existing fish curing yards at Malwan in the Ratnagiri District and Majali in the North Kanara District, where demonstrations of improved methods of curing fish will be given for the benefit of the fishermen.

3. The new curing sheds will be built of masonry having cemented washable floors and adequate ventilation, cemented salt vats for curing and raised platforms for drying fish will also be introduced. The curers will be taught the correct proportion in which the salt must be applied to the fish so as to obtain the best results and avoid wastage.

4. The details of the cost of the proposal are as under :—

Estimated expenditure for demonstration fish curing sheds.

Non-recurrent expenditure—

	Rs.
Expenditure on the erection of fish curing sheds at two yards	4,000
Expenditure on equipment for two yards	600
Permanent advance in the shape of fish and salt for demonstration purposes at Rs. 500 per yard	1,000
Total non-recurrent ..	5,600

Recurrent expenditure—

Two master curers at Rs. 40—2—50 per mensem each for two yards (for eleven months)	880
Two fishermen at Rs. 15—1—20 per mensem each for two yards (for eleven months)	330
Total ..	1,210

43, INDUSTRIES—contd.

MINISTER IN CHARGE:—The Honourable Mr. L. M. PATIL.

ITEM 89. Scheme for experiments in artificial silk.

Recurrent ..	.. Rs. 20,348	Non-recurrent ..	.. Rs. 50,750
Total ..	.. „ 71,098	Ultimate annual recurrent ..	„ 36,430

Remarks.—Very large quantities of artificial silk yarn are imported into India at present. This industry does not at present exist in the country. It is an important key industry. Realising this, the Indian Central Cotton Committee has caused certain enquiries and investigations to be made in the matter. Laboratory investigations for converting the short staple cotton and waste cotton into chemical cotton have been carried out at the Cotton Technological Laboratory at Matunga. Investigations on the possibilities of economic production of artificial silk in India from chemical cotton and/or wood pulp have been carried out by the Director, Industrial Research Bureau, at the instance of the Cotton Committee. In order to determine whether artificial silk can be manufactured in Bombay at economic prices, it is necessary to conduct experiments on a semi-commercial scale by putting down a pilot plant. For this purpose it is necessary to consult one or more experts abroad to see if there is a *prima facie* case for establishing a pilot plant, and then if so advised, to buy a pilot plant and engage a Technical Expert in the line from abroad for operating the pilot plant. The Director of Industries will have to proceed on deputation for about 4 months out of India to see the consultants and visit factories for the selection of machinery and an expert etc.

2. It is proposed to sanction the Scheme for 12 months in the first instance. The details of expenditure are as under :—

Non-recurrent—

	Rs.
Consultation fees	10,000
Machines for conversion of cotton into chemical cotton	8,000
Machines for conversion of chemical cotton or wood pulp into artificial silk	22,000
Foundation, shafting, pulleys and erection of the above machines at sites ..	5,000
Visit to Germany and England by the Director of Industries (for a period of 3 months' stay)..	4,500
Return second class passage to Technical Expert	1,500
Office equipment and furniture	500
Total ..	51,500

Recurrent—

1 Technical Expert at Rs. 1,500 per mensem (no allowances)	18,000
1 Assistant at Rs. 500 per mensem	6,000
1 Fitter-Jobber at Rs. 120 per mensem	1,440
5 Skilled men at Rs. 30 per mensem each	1,800
1 Clerk at Rs. 50—90	600
2 Peons at Rs. 19 per mensem each	456

Contingencies—

Rent for office and pilot plant at Rs. 200 per mensem	2,400
Raw materials, coal, electricity, water, etc.	5,500
Total ..	36,196
Total—Recurrent and non-recurrent ..	87,696

Note.—Out of Rs. 36,196 on account of the recurrent expenditure Rs. 20,348 and of the non-recurrent expenditure Rs. 50,750 will be spent during 1938-39.

43, INDUSTRIES—contd.

MINISTER IN CHARGE—The Honourable Mr. L. M. PATIL.

ITEM 90. Potteries Manufacture.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 11,000
Total ..	.. „ 11,000	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—In the Bombay Presidency the use of unglazed and glazed earthenware is universal amongst both the rural and urban population. At present there exists in a crude form the village local pottery industry, which limits its manufacture principally to unglazed utility articles, containers for cereals and liquids, and kitchen ware. This Presidency imports a considerable quantity of glazed earthenware. There is no factory in this Province which makes cups, saucers, plates, etc. It is proposed to investigate the question of manufacture of glazed ware and earthenware in this province. In order to have detailed information it is necessary (1) to make a survey of occurrences of suitable clays, approximate quantity of such clays available and testing of such clays, (2) to manufacture from collected samples of clays, cheap household wares used in the provinces which can be made by local potters, and cups, saucers, plates, etc., which can be made in a medium scale factory and to estimate the costs of commercial manufacture of the said articles, (3) to experiment with the construction of a wood-fired glazing furnace, and (4) to prepare detailed estimates for a small central factory for mixing and grinding frits and glaze mizes for use of village potters, and a factory in an urban area for the manufacture of cups, saucers, plates, etc. In order to give effect to the above proposal it will be necessary to spend about Rs. 11,000. The details of the expenditure are given below :—

	Rs.
(*a*) Allowance to Pottery Expert for supervision, etc.	2,000
(*b*) Salary of Geologist at Rs. 300 for three months	900
(*c*) Salary of Chemist at Rs. 100 for 11 months	1,100
(*d*) Salary of peon at Rs. 19 for 11 months	209
(*e*) Travelling allowance of Pottery Expert, Geologist and peon	500
(*f*) Grant to a Bombay Pottery factory for experimental work ..	1,000
(*g*) Cost of materials for experimental work above	500
(*h*) Cost of digging trial pits	1,000
(*i*) Freight and transport costs of clays to Bombay	300
(*j*) Cost of wood-fired experimental furnace	1,000
(*k*) Cost of wood fuel for six months	900
(*l*) Salary of fireman for attending the above furnace	800
(*m*) Contingencies	800
Total ..	11,009

ITEM 91. Lead Pencil Manufacture.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 10,000
Total ..	.. „ 10,000	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—Lead Pencil Manufacture is considered to be a suitable industry for this province. The Department of Industries during the year 1930-31 carried out preliminary investigation and laboratory tests on the local wood samples and South Indian and Ceylonese graphite. The results of the tests were satisfactory. In order to consider whether lead pencil manufacture with raw materials available in India would be saleable in competition, and to ascertain the prices which could be realised, it is necessary that semi-commercial manufacture tests should be carried out for pencils in pencil factories in Europe. In order to carry out the above tests it is proposed to send a few hundred square feet of sawn local forest timber and graphite from Ceylon to factories in Europe and to meet the cost of the tests. In order to carry out the tests a sum of Rs. 10,000 mostly non-recurrent is required to cover the cost of materials and fees for testing.

43, INDUSTRIES—contd.

MINISTER IN CHARGE—The Honourable Mr. L. M. PATIL.

ITEM 92. Development of Paper Pulp Industry.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 10,000
Total ..	.. „ 10,000	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—In order to consider the question of starting paper pulp industry in this province it is necessary to know the supply of bamboos available for the production of pulp. In this province vast areas under cultivation of bamboos are available, but so far no survey has been made of the stock of available bamboos in the Forest areas. It is proposed to have a detailed survey of bamboo forests as regards the available number of clumps and culms. It is also proposed to find out the average cost of the supply of bamboos at rail head or at a suitable site for a paper pulp mill in the area. It is necessary to test the samples of bamboos from the forest area at the Forest Institute, Dehra Dun, to find out which of the three methods of pulp making is most suitable and economical for making paper and other commodities. When all these preliminary investigations have been carried out a scheme for an economic unit of paper pulp and paper plant will be prepared and considered. In order to conduct the above investigation a sum of Rs. 10,000 will be required. The details of the expenditure of this sum are given below :—

	Rs.
(1) Survey of bamboo resources by actual counting	3,000
(2) Selection of a 5 ton representative sample and sending it to Dehra Dun	500
(3) Salary of Paper and Pulp Chemist at Rs. 250 per mensem for one year	3,000
(4) Travelling Allowance of Paper and Pulp Chemist	600
(5) Cost of Chemicals, fuel, etc. to Research Institute	2,000
(6) Incidental expenditure	900
	10,000

ITEM 93. Survey of Sericulture and Ericulture Industries in the Bombay Presidency.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 9,194
Total ..	.. „ 9,194	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—Sericulture was practised in this Presidency for a number of years in the past. The main cause of its discontinuance was lack of assistance and stagnation in the methods of organisation. In the past, experiments were made by the Salvation Army which show that sericulture would be a suitable industry for this province and that the results of the development of the industry would be beneficial. An experiment in ericulture was made by a private party in 1923. This experiment proved a failure probably because the party had not the requisite technical experience and was short of funds. In order to revive the industry it is considered necessary that a regular and systematic survey should be conducted by an expert sericulturist. The Department of Industries had been in correspondence with the Director of Industries, Bengal, who has agreed to loan the services of a senior sericulturist from his Department to carry out a survey of suitable areas in this province for the re-introduction of sericulture and ericulture. The details of the cost of such a survey and the necessary staff to give effect to the proposal are as given below :—

	Rs.
Salary of Sericulturist at Rs. 375 per month for one year	4,500
Salary of stenographer clerk at Rs. 60 per month for one year	720
Salary of one peon at Rs. 19 for one year	228
Travelling allowance of the Sericulturist, clerk and peon	4,000
Contingencies	500
Total ..	9,948
Say rounding ..	10,000

43, INDUSTRIES—contd.

MINISTER IN CHARGE—The Honourable Mr. L. M. PATIL.

ITEM 94. Scheme for improvement in fishing methods.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 51,900
Total ..	.. „ 51,900	Ultimate annual recurrent ..	„ 23,652

Remarks.—The experiment of using motor launches for the transport of fish inaugurated in November 1933, by Sir Frederick Sykes, the then Governor of Bombay, has met with an encouraging degree of success, as it has helped to augment the City's supply of fish. This is supported by the fact that Government and private launches during the last fishing season brought to Bombay from distant fishing sites such as Malwan (Ratnagiri District) and Karwar (Kanara District) about 600,000 lb. of fish worth about Rs. 50,000. The maximum benefit from the launches can, however, be derived only when they are used to catch fish, and not merely as carriers.

2. The launches are at present kept busy for five months only i.e., from September to January when fish swarm in schools close to the shore. The fish are then within approachable distance of the frail fishing craft of our fishermen and are caught in large numbers. During the other months of the year excluding the monsoon months, the launches are comparatively idle which is due to the fact that the fishermen owing to their crude equipment do not venture out far at sea where fish is available in large quantities. It will not be out of place to refer here to an observation made by Mr. H. T. Sorley, I.C.S., in his report on the Marine Fisheries of the Bombay Presidency at page 143. He remarks " power fishing with motor boats in the Bombay area holds out eventually distinct possibilities of development. The obstacles at present in the way should be fully examined by the Department of Industries. The chief difficulties centre round the provision of suitable boats and nets, and the education of fishermen in new methods." This ideal has been kept in view by the Department in all its efforts so far, ever since the introduction of power propelled boats.

3. To enable the fishermen to tap the rich harvest of the sea in areas hitherto untapped by them and also to enable them to catch fish during the months in which they seldom do any fishing, it is proposed to demonstrate to them improved methods of fishing by means of a motor launch used specially for purposes of demonstration. The launch proposed to be built by this Department will, therefore, be slightly bigger in size than the existing launches and will be equipped with a more powerful engine. It will also be equipped with modern fishing gear and a small refrigeration plant.

4. Demonstrations of the use of improved types of nets, such as drift nets, purse seine, gill nets etc., will be given on this launch by a master fisherman who will be appointed specially for the purpose. His duties will be to test the suitability of the above nets to our waters and to demonstrate their use to our fishermen. He will be recruited either from Japan or from England. It is also proposed to appoint one Assistant Biologist, whose duties will be to examine the fish caught, classify them according to their orders and maintain a record of the quantity caught with the various nets, apart from doing his own biological investigation. He will also act as an interpreter between the master fisherman and our fishermen. The period of this demonstration scheme is fixed at three years in the first instance.

5. The details of the scheme are as under :—

I. Non-Recurrent—

	Rs.
(1) Deputation of the Fisheries Officer to Japan	5,000
(2) Cost of a vessel equipped with Diesel Marine engine and refrigeration plant and designed to permit of the use of nets mentioned in the letter ..	40,000
(3) Cost of nets	5,000
(4) Cost of biological apparatus	1,500
(5) Cost of return passage (2nd class) of the Master Fisherman	760
(6) Charges on account of Master Fisherman's journey from his place of residence to Fort and daily allowance to him during his journey ..	70
(7) Bonus to the Master Fisherman at the conclusion of the experiment of good work	500
(8) Advertisement and interview charges for selection of Master Fisherman	400
Total ..	53,230

42, INDUSTRIES—contd.

MINISTER IN CHARGE—The Honourable Mr. L. M. PATIL.

II—Recurrent.

	Rs.
A—Pay—	
(1) Pay of the Master Fisherman at Rs. 400 per mensem	4,800
(2) Overseas pay to the Master Fisherman at Rs. 100 per mensem ..	1,200
(3) Pay of one peon at Rs. 19 per mensem	228
(4) Pay of the Assistant Biologist at Rs. 150 per mensem in the grade of Rs. 150—10—170	1,800
(5) Clerk in the grade of Rs. 50—5/2—90	600
(6) Pay of the Mechanic driver at Rs. 80 per mensem in the grade of Rs. 80—5—90	960
(7) Pay of the Tindal at Rs. 60 per mensem in the grade of Rs. 60—5—70 ..	720
(8) Pay of Oilman at Rs. 30 per mensem	360
(9) Pay of the boatman at Rs. 35 per mensem in the grade of Rs. 35—2—39	420
(10) Pay of two fishermen deckhands at Rs. 20 each 40 × 12	480
Total ..	11,568
B—Allowances and Honoraria—	
(1) House rent to Master Fisherman at Rs. 125 per mensem	1,500
(2) Travelling allowance (ordinary) to Assistant Biologist and Master Fisherman and the peon	400
Total ..	1,900
C—Contingencies—	
Crude oil at 6 gallons per hour, 14 hours a day, 20 days in a month for 1 year.	
6 × 4 × 20 × 12 = 20,160 gallons or 76 tons at Rs. 55 per ton ..	4,180
3 gallons lubricating oil per day, 60 gallons per month, 720 gallons per year at Rs. 2-12-0 per gallon	1,980
Repairs and renewals	800
Repairs to fishing nets	1,000
Insurance at 3 per cent. per annum	1,200
Miscellaneous expenses such as cotton waste, cocoanut oil etc.	700
Total ..	9,860
Total, Recurrent ..	23,328

III—Summary of recurrent expenditure per annum.

	Rs.
Pay of the staff	11,568
Allowances and Honoraria, House Rent	1,500
Allowances and Honoraria—Travelling Allowance (Ordinary) to Assistant Biologist, Master Fisherman and peon	400
Contingencies	9,860
Total, Recurrent ..	23,328

43, INDUSTRIES—contd.

MINISTER IN CHARGE—The Honourable Mr. L. M. PATIL.

IV—Summary of Non-recurrent expenditure.

	Rs.
Allowances and Honoraria—	
Travelling allowance to Master Fisherman	830
Bonus to Master Fisherman	500
Total ..	1,330
Deputation of Fisheries Officer to Japan	5,000
Contingencies— ..	
Cost of launch	40,000
Cost of nets	5,000
Cost of biological apparatus	1,500
Advertisement charges etc.	400
	46,900
Total, Non-recurrent ..	53,230

V—To give effect to the above scheme the following provision will be necessary during the year 1938-39 :—

Non-recurrent expenditure on account of deputation of the Fisheries Officer to Japan.

	Rs.
(1) Passage—Second Class Steamer fare from Bombay to Yokohama £35=Single, return passage=£70	1,000
(2) Pay of the Fisheries Officer during deputation at Rs. 700 per mensem for four months	2,800
(3) Out of pocket expenses while travelling in Japan	400
(4) Cost of drawing etc. of boats, nets and other contingent expenses ..	800
	5,000

Other Non-recurrent expenditure.

Cost of a vessel equipped with Diesel Marine engine and refrigeration plant and designed to permit of the use of nets mentioned in the letter	40,000
Cost of nets	5,000
Cost of biological apparatus	1,500
Advertisement and interview charges for selection of Master Fisherman ..	400
	46,900
Total, Non-recurrent ..	51,900

43, INDUSTRIES—concld.

MINISTER IN CHARGE—The Honourable Mr. L. M. PATIL.

ITEM 95. Industrial Survey through a Committee.

Recurrent	Rs. *Nil.*	Non-recurrent	Rs. 25,000
Total	„ 25,000	Ultimate annual recurrent	„ *Nil.*

Remarks.—It is proposed to appoint a Committee for carrying out an industrial survey of the Province to examine the present position of small industries and to report on their place in the provincial economy in relation to agriculture and large industries, etc. The details of this proposal have not yet been settled and hence a lump provision of Rs. 25,000 has been proposed.

		Rs.
Grand Total—43, Industries	Recurrent	29,934
	Non-recurrent	1,77,449
	Total	2,07,383

47, MISCELLANEOUS DEPARTMENTS.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

ITEM 96. Clerk in the Steam Boiler and Smoke Nuisances Department.

Recurrent	..	.. Rs.	560	Non-recurrent ..	.. Rs.		*Nil.*
Total ..	..	.. ,,	560	Ultimate annual recurrent ..	,,		890

Remarks.—The examinations under the Bombay Boiler Rules, 1924, were formerly held twice a year and the work relating to them was attended to by two clerks. The post of one of these clerks was retrenched in 1932. The examinations are now held thrice a year. The number of candidates appearing at the examinations has increased by nearly 50 per cent. during the past six years. To cope with this work, a temporary clerk in the grade of Rs. 50—5/2—90 per mensem was sanctioned in January 1937. It is probable that the number of candidates appearing at the examinations will be maintained at the existing level, if not more. It is accordingly proposed to make the services of the temporary clerk permanent from the 1st April 1938.

ITEM 97. Assistant to the Labour Officer, Bombay.

Recurrent	..	.. Rs.	1,710	Non-recurrent ..	.. Rs.		*Nil.*
Total ..	..	.. ,,	1,710	Ultimate annual recurrent ..	,,		2,116

In March 1936 Government sanctioned the appointment of an assistant to the Labour Officer, Bombay, in the scale of Rs. 100—5—150 per mensem for a period of two years in the first instance to give him clerical and other help. A conveyance allowance of Rs. 40 per mensem was later on sanctioned to the assistant as he has to move in various parts of the City.

2. In September 1936 the approval of the Legislative Council was obtained to the demand for the grant of a token sum of Rs. 10 on account of this appointment, the period of which expires on the 31st March 1938.

3. The activities of the Labour Officer, Bombay, have been extended to the Thana District from the 1st March 1937. The provisions of the Bombay Trade Disputes Conciliation Act have also been applied to the soap and glass industries in the City of Bombay and the Bombay Suburban District from that date. The necessity of the retention of the post in question on a permanent basis has thus been strongly felt. It is accordingly proposed to make the post of the assistant to the Labour Officer, Bombay, permanent from the 1st April 1938.

ITEM 98. Additional clerk on the temporary establishment for the office of the Electrical Engineer to Government.

Recurrent	..	.. Rs.	660	Non-recurrent ..	.. Rs.		*Nil.*
Total ..	..	.. ,,	660	Ultimate annual recurrent ..	,,		1,032

Remarks.—There is one clerk on the regular temporary establishment in the office of the Electrical Engineer to Government for work in connection with the licensing of electrical Contractors and examinations for the grant of certificates of competency to Supervisors and Wiremen. An additional temporary clerk was sanctioned for a period of six months from 1st March 1935 in order to cope with the extra work involved by the introduction of the revised rules and conditions in connection with the holding of examinations, issuing of licenses to contractors, etc. The services of the additional clerk have since been continued on half yearly sanction for the extra work referred to above. The present sanction expires on 28th February 1938 and it is proposed to continue the services of the additional clerk thereafter on the regular temporary establishment as it is found that it is not possible for one clerk to cope with the increasing clerical work. The cost during 1938-39 will amount to Rs. 660.

ITEM 99. Urdu teacher in the Yeravda Industrial School.

Recurrent	..	.. Rs.	440	Non-recurrent ..	.. Rs.		*Nil.*
Total ..	..	.. ,,	440	Ultimate annual recurrent ..	,,		505

Remarks.—In the Yeravda Industrial School there were 65 boys learning Urdu in November 1933. As it was not possible for one teacher to manage so large a number of boys in one class, a temporary post of an additional Urdu teacher at the school was sanctioned for one year from the 1st April 1934 on a pay of Rs. 20 per mensem *plus* Rs. 5 per mensem as house rent allowance in lieu of free quarters. This additional post has since been continued from year to year.

47, MISCELLANEOUS DEPARTMENTS—contd.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

and as the permanent teachers were in receipt of a special pay of Rs. 10 per mensem each, the additional temporary Urdu teacher also was allowed with effect from 1st April 1936 a special pay of Rs. 10 per mensem. As the number of boys studying Urdu has been about 80 during the last three years, it is proposed to make the temporary post of the additional Urdu teacher permanent and pensionable with effect from 1st April 1938, on a scale of Rs. 25—1/5—30 *plus* a special pay of Rs. 10 per mensem *plus* a house rent allowance of Rs. 5 per mensem in lieu of free quarters.

ITEM 100. Education, Medical aid and other forms of social amenities for industrial labour.

Recurrent ..	.. Rs. 50,000 (approximate)	Non-recurrent ..	.. Rs. 50,000 (approximate)
Total ..	.. Rs. 1,00,000	*Ultimate annual recurrent..	.....

Remarks.—It is proposed to carry on social welfare work among mill hands in Bombay, Ahmedabad and Sholapur. It will be necessary to employ some workers who are familiar with the work of labour welfare in all the three labour centres. In Bombay City workers are being induced to occupy the Worli Chawls where it is proposed to provide amenities such as radios, libraries, benches, etc. Out of the provision of Rs. 1,00,000, it is intended to spend some amount for smaller centres also. The detailed items on which expenditure will be incurred are given below :—

(1) Training of social workers,

(2) Pay, etc. of social workers,

(3) Subsidising or starting libraries and reading rooms,

(4) Subsidising or starting physical culture and recreation centres,

(5) Preparation and publishing literature for the enlightenment of the industrial workers.

(6) Promotion of co-operative credit societies among workers,

(7) Training for alternative occupations and arrangements for supply of work for the relief of distress caused by unemployment.

It is estimated that about half the amount will be absorbed in salaries and the rest will be needed to defray other expenses.

		Rs.
Grand Total—47, Miscellaneous Departments ..	Recurrent ..	53,370
	Non-recurrent ..	50,000
	Total ..	1,03,370

*Details of pay, etc. are not ready.

50, CIVIL WORKS.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

ITEM 101. Three overseers on the temporary establishment in the Central Circle.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 1,650
Total ..	.. ,, 1,650	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—Several important Petrol Tax works have been started in the Central Circle. The works are situated at different places. It has been found that the existing permanent strength of the Bombay Subordinate Engineering Service in the Central Circle (which as a result of successive retrenchment measures over the past few years is reduced to the bare minimum required under ordinary conditions) is quite inadequate to cope with the additional works and it has therefore become absolutely necessary to supplement it by appointment of at least 3 additional overseers on the temporary establishment. It is accordingly proposed to appoint these additional overseers on the temporary establishment at Rs. 50 per mensem each for a period of one year with effect from 1st April 1938 and necessary provision for them is proposed in the budget estimate for 1938-39.

ITEM 102. Bridge over the Indrayani river at Dehu in the Poona Division.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 25,000
Total ..	.. ,, 25,000	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—The absence of a bridge over the Indrayani river near Dehu, a famous place of pilgrimage and the birth place of the great saint Tukaram where thousands of pilgrims go every year to attend three big fairs which are held there, causes much inconvenience to the public. As the river gets flooded during the monsoon, it forms an obstacle to the boys attending the school at Dehu and also to the free movement of people living round about and to the pilgrims. Plans and estimates are under preparation.

		Rs.
Grand Total—50, Civil Works ..	Recurrent ..	*Nil.*
	Non-recurrent ..	26,650
	Total ..	26,650

52, BOMBAY DEVELOPMENT SCHEME.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

ITEM 103. Provision of 710 additional storage tanks on occupied Development Department Chawls at Worli, Naigaum, DeLisle Road and Sewri.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 1,26,141
Total ..	.. ,, 1,26,141	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—The tenants on the 2nd and 3rd floors of the chawls at all the four centres do not get an adequate supply of water during the day time at any time during the year. The deficiency is worst from March to June. The tenants are thus subjected to extreme hardship. The insufficient supply also adversely affects the sanitation of the chawls. With a view to remove the hardship of the tenants and to increase the attractions of the chawls Government consider it necessary to improve the water supply of the chawls as soon as possible. Government therefore propose to provide additional storage tanks in all the chawls that are at present occupied fully or partially. The tanks would store water during the night when the ordinary draw off diminishes and supply it during the day to the chawls. The tanks, 710 in number, are estimated to cost Rs. 1,26,141.

		Rs.
Grand Total—52, Bombay Development Scheme ..	Recurrent ..	*Nil.*
	Non-recurrent ..	1,26,141
	Total ..	1,26,141

56, STATIONERY AND PRINTING.

MINISTER IN CHARGE—The Honourable Mr. L. M. PATIL.

ITEM 104. Encouragement of Swadeshi goods.

Recurrent ..	.. Rs. 25,000	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 25,000	Ultimate annual recurrent ..	„ 25,000

Remarks.—Government desire that all Government offices should, with effect from the year 1938–39, purchase articles of Indian manufacture only except in cases where such articles are not available. They have accordingly appointed a Committee to consider, *inter alia*, the purchase of swadeshi goods and to report the extra cost to Government on this account. The Committee has submitted an *ad-interim* report showing *inter alia* the financial effect of the substitution of hand-spun and hand-woven cloth for mill-made cloth. The total quantity of cotton cloth required by Government per annum is estimated at 4,68,063 yards of which 1,73,569 yards could be replaced by khadi according to reports of local officers at an extra cost of Rs. 49,261. The additional cost to Government if the *entire* quantity of cloth purchased by Government is replaced by khadi is stated to be Rs. 1,17,789. The Committee's final report is awaited. In the meanwhile it is proposed to provide Rs. 25,000 in the budget estimate of 1938–39 to meet a portion of the additional cost required for the substitution of hand-spun and hand-woven khadi for mill-made cloth.

		Rs.
Grand Total—56, Stationery and Printing ..	Recurrent ..	25,000
	Non-recurrent ..	*Nil.*
	Total ..	25,000

57, MISCELLANEOUS.

MINISTER IN CHARGE—The Honourable Mr. L. M. PATIL.

ITEM 105 : Expenditure for fostering the growth of Village Panchayats.

Recurrent	..	Rs. *Nil.*	Non-recurrent	..	Rs. 4,00,000
Total	..	,, 4,00,000	Ultimate annual recurrent	..	,, *Nil.*

Remarks.—Government have under consideration a Bill to amend *inter alia* section 4 of the Bombay Village Panchayats Act, 1933, with a view to establish village panchayats in every village with a population of 1,000 or over or for groups of villages where that course is desirable. Under the proposed amendment it will be necessary to hold elections of Panchayats in numerous villages and the additional expenditure on this account is estimated to be roughly Rs. 1,85,000.

2. It is also proposed in the Bombay Village Panchayats amendment Bill to make provision for Government placing at the disposal of Village Panchayats the funds necessary for the performance of such additional duties as may be assigned to them by Government. Government have not yet decided what specific additional duties the Panchayats should be called upon to undertake, but they are considering the possibility of entrusting Panchayats with some at least of the duties enumerated below :—

(*a*) maintenance of reading rooms and libraries,
(*b*) providing facilities for physical culture and establishment of gymnasia, etc.,
(*c*) supplying the villagers with improved agricultural implements and seeds,
(*d*) conducting annual village fairs or Urusas,
(*e*) management of grazing grounds,
(*f*) devasthan management,
(*g*) making rules for better living, i.e., observance of sanitary principles and power to levy penalties for violation of these rules,
(*h*) establishment of grant-in-aid schools,
(*i*) enforcement of prohibition,
(*j*) digging wells and constructing tanks, dams and roads,
(*k*) spread of literacy,
(*l*) developing village industries,
(*m*) giving medical relief,
(*n*) recommending redress of individual grievances in the matter of land revenue assessment and collection,
(*o*) debt conciliation,
(*p*) maintaining radios.

A lump provision of Rs. 2,15,000 is made in the budget estimate for payments to Panchayats, for the performance of these additional duties.

		Rs.
Grand Total—57, Miscellaneous	Recurrent ..	*Nil.*
	Non-recurrent ..	4,00,000
	Total ..	4,00,000

		Rs.
Grand Total of all Heads charged to revenue ..	Recurrent ..	23,91,150
	Non-recurrent ..	33,96,880
	Total ..	57,88,030

68, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

(2) UNPRODUCTIVE.

AHMEDNAGAR DIVISION.

Pravara River Works.

ITEM 106. Excavation and construction of drains in the Maharashtra Sugar Mills Area.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 50,000
Total ..	.. ,, 50,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The necessity for carrying out sub-soil drainage works in the sugar factory areas has been explained under item No. 27 under the head XVII.

It is intended to construct during the year 1938–39 a portion of the drainage scheme proposed for the Maharashtra Sugar Mills Area. The project which is estimated to cost Rs. 2,21,426 for I–Works, has been sent to the Company for remarks. As soon as the Company's remarks are received, administrative approval and technical sanction will be accorded to the work.

POONA IRRIGATION DIVISION.

Nira Left Bank Canal.

ITEM 107. Excavation and construction of drains in the Marsland Price and Company's Sugar Factory Area.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 50,000
Total ..	.. ,, 50,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The necessity for carrying out sub-soil drainage works in the sugar factory areas has been explained under item No. 27 under the head XVII.

It is intended to construct during the year 1938–39 a portion of the drainage scheme proposed for the factory area of the Marsland Price and Company Limited which is estimated to cost Rs. 83,751.

BELGAUM DIVISION.

Gokak Canal 1st Section and Storage Works.

ITEM 108. Compensation for land submerged under the Dhupdal Storage Reservoir and demarcation and preparation of detailed land plans thereof.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 65,800
Total ..	.. ,, 65,800	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The dam for the Dhupdal Storage Reservoir was constructed in the year 1891 with its crest at R. L. 2006. When in 1898, the Gokak Mills Company began to ask for the full stipulated supply, the crest was raised by 2′ and its top brought to R. L. 2008, the whole of the marginal area flooded having been acquired. As the storage was found to be still insufficient to meet the demands of the Mills, temporary masonry walls 2′ in height were being erected and maintained from September to February of every year since 1909 to impound more water. The temporary crest was then at R. L. 2010. From 1925 onwards, the temporary raising has been carried to 4′, bringing the top level to R. L. 2012.

The total area submerged between R. L. 2012 and R. L. 2008 is 889 acres and 3 gunthas. Out of this area, however, only 11 acres and 19 gunthas were actually acquired at a cost of

68, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE—concld.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

Rs. 7,513. The area that remains to be required is therefore 877 acres and 24 gunthas. It was not considered necessary to acquire this area for the following reasons :—

(*a*) High cost of acquisition.

Accordingly agreements were taken from the land owners who were willing to forego compensation if they were allowed to retain their fields and to cultivate them when free from water.

(*b*) The raising of the dam was considered temporary.

It was anticipated that the Daddi and Markandeya projects meant to augment the supply at Dhupdal would materialise.

Both these factors have been vitiated by subsequent developments detailed below :—

(*i*) In accordance with the arrangement made in 1927 with the Gokak Mills, the water level in the reservoir has to be maintained at R. L. 2009·5.

The result of this arrangement is that the water level does not go below R. L. 2008 until the end of March and so it is not possible to raise hot weather crops (which take from three to four months) on the strip between R. L. 2009·5 and R. L. 2008.

(*ii*) Both the Daddi and the Markandeya projects have been abandoned and consequently the temporary raising is a permanent feature.

Conditions for the strip between R. L. 2012 and R. L. 2009·5 are different and it is possible to raise hot weather crops therein.

It is accordingly necessary to acquire the land lying between the contours 2009·5 and 2008. The cost of acquisition of this strip including that of demarcation and preparation of detailed land plans thereof is estimated at Rs. 65,834. The detailed estimate will shortly be approved administratively and sanctioned technically. The acquisition in question will be completed and payments made within the year 1938-39.

		Rs.
Grand Total—68, Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to revenue.	Recurrent ..	*Nil.*
	Non-recurrent ..	1,65,800
	Total ..	1,65,800

80, BOMBAY DEVELOPMENT SCHEME.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

ITEM 109. Construction of the Marine Drive to its full width from Chowpatty to near Marine Lines Station and from the point of its junction with the 80 feet road in Block No. II to the South end of that Block.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 4,04,000
Total ..	.. ,, 4,04,000	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—The Marine Drive along the sea wall in Blocks Nos. I and II of the Back Bay Reclamation Scheme has been completed to a partial width of 40 feet including a foothpath 10 feet wide on the West side from opposite Churchgate Station to Chowpatty. The construction of the remaining width of the Marine Drive from opposite Marine Lines Station to just beyond the point where the 80 feet road in Block No. II runs towards the Oval has been provided for in the current year's Budget and it is expected that this work will be completed by the end of March 1938. It is proposed that during the financial year 1938-39 the Marine Drive should be completed to the full width of 140 feet from the South end of Block II to just near the point where it meets the 80 feet East-West Road and also for the remaining width of it from opposite Marine Lines Station to Chowpatty end. With the proposed work, the Marine Drive, which is the most important road in this area, will be completed to its full width in the entire length from Chowpatty to the South end of Block No. II.

ITEM 110. Construction of cement concrete footpath on the West side of the Marine Drive along the sea wall from Chowpatty to near Marine Lines Railway Station.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 83,230
Total ..	.. ,, 83,230	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—The sanctioned cross section of the Marine Drive provides for a footpath 45 feet wide on the west side along the sea wall. This footpath has already been constructed to its full width, from opposite Marine Lines Station to just beyond the point where the 80 feet road in Block No. II runs down to the Oval, and to a partial width of 10 feet from opposite Marine Lines Station to Chowpatty end. It is proposed that during the year 1938-39 the remaining width of the footpath on the West side of the Marine Drive from opposite Marine Lines Station to Chowpatty should be completed. The Marine Drive is a very popular resort and the extension of the pavement over its entire length northwards to Chowpatty end would be much appreciated by the public. The road work in the length referred to above is also proposed to be completed during 1938-39.

ITEM 111. Construction of a 40 feet wide road between Blocks Nos. II and III.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 75,750
Total ..	.. ,, 75,750	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—The sanctioned layout for Blocks Nos. I and II of the Back Bay Reclamation Scheme provides for a 120 feet wide road at the South end of Block No. II. The land required for the road has been partially reclaimed with building debris supplied free, and it is expected that the full width required for the road will be reclaimed shortly. During the year 1938-39 it is proposed that the road in question should be constructed to a partial width of 40 feet together with a "Katcha" footpath 20 feet wide on the North side. The construction of this partial width of the road will, it is considered, accelerate the disposal of the plots fronting this road which will be an important shopping road when completed.

ITEM 112. Construction of a 60 feet road at the North end of the Lloyd Recreation ground.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 27,270
Total ..	.. ,, 27,270	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—The sanctioned layout plan of Blocks Nos. I and II of the Back Bay Reclamation Scheme provides for the construction of a 60 feet wide road including a 20 feet footpath flanking the North end of the Lloyd Recreation Ground, and for its ultimate widening to 100 feet. The frontage on this road has been divided into six plots and the construction of the road will, it is considered, accelerate the disposal of these plots.

80, BOMBAY DEVELOPMENT SCHEME—concld.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

ITEM 113. Construction of a 40 feet road to the west of the Marine Lines Station.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 25,250
Total ..	.. ,, 25,250	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—In the up-to-date layout plan of Blocks Nos. I and II of the Back Bay Reclamation Scheme a 40 feet wide road has been provided to the west of Marine Lines Station. The construction of this road is necessary with a view to giving access to and from the Railway Station for the newly laid out plots to the North of the Lloyd Recreation Ground, and also for the diversion of the two storm water drains in the area behind Marine Lines Railway Station.

		Rs.
Grand Total—80, Bombay Development Scheme ..	Recurrent ..	*Nil.*
	Non-recurrent ..	6,15,500
	Total ..	6,15,500
Grand Total of Capital heads	Recurrent ..	*Nil.*
	Non-recurrent ..	7,81,300
	Total ..	7,81,300

STATEMENT F.

STATEMENT OF NEW ITEMS SANCTIONED BY THE FINANCE DEPARTMENT DURING THE YEAR 1938-39 FROM SAVINGS.

27, ADMINISTRATION OF JUSTICE.

ITEM 1. Additional permanent establishment consisting of one clerk and one boy peon for the District Government Pleader, Ahmedabad.

	Rs.
Expenditure sanctioned in 1937–38	420
Annual average cost	600

Remarks.—In 1934 the District Government Pleader, Ahmedabad, represented that his permanent clerical establishment consisting of three clerks was unable to cope with the work of his office which had increased considerably, and asked for additional establishment consisting of one clerk and one boy peon. This additional establishment was sanctioned on a temporary basis for one year and subsequently continued up to 1st December 1937. It has now been made permanent as the work of the Government Pleader's office has not decreased since 1934 and as there is no indication that the work will decrease in future.

	Rs.
Grand Total—27, Administration of Justice . .	420

ITEM 2. Three additional appointments of Sub-Prosecutors, two in the Poona District and one in the Satara District.

	Rs.
Expenditure sanctioned in 1937-38	1,560
Annual average cost	7,200

Remarks.—It was represented to Government that the existing staff of three Police Prosecutors in the Poona District and two in the Satara District was inadequate to cope with the heavy work of these Districts. Owing to the large number of Courts in these Districts the Police Prosecutors have to appear in several Courts and complaints were frequently made that their services were not available at the time most suited to the convenience of Courts with the result that adjournments had to be granted. This procedure led to congestion of work and to cases getting behind hand. To remedy this unsatisfactory state of affairs Government were satisfied that it was necessary to increase the strength of the prosecuting staff and accordingly they sanctioned in December 1937 the appointment of three additional Sub-Prosecutors, two for Poona District and one for the Satara District.

2. These additional appointments did not involve Government in any *real* extra expenditure in view of the fact that Government had sanctioned the introduction of a scheme of substituting Sub-Prosecutors for Police Prosecutors whenever vacancies occurred in the cadre of Police Prosecutors. The cost of a Police Prosecutor is about Rs. 430 per mensem whereas the cost of a Sub-Prosecutor, whose post is non-pensionable, is Rs. 200 only. As Government had already sanctioned the appointment of six Sub-Prosecutors *vice* six Police Prosecutors retired there was a saving of over Rs. 16,000 per annum. The extra expenditure involved on account of the creation of the three additional appointments of Sub-Prosecutors in the year 1937-38 was met from savings.

	Rs.
Grand Total—29, Police	1,560

41, VETERINARY.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 3. Employment of a Veterinary Assistant Surgeon for running a travelling veterinary dispensary.

	Rs.
Expenditure sanctioned in 1937-38	490
Annual average cost	1,092

Remarks.—The Society for the Prevention of Cruelty to Animals, Poona Branch, received from a private doner a gift of a travelling motor dispensary for treating animals in the Poona district. Government were approached for an annual grant of Rs. 1,000 towards the maintenance of this dispensary. They, however, decided to give their assistance to the society in the shape of the free loan of the services of a veterinary assistant surgeon for three years. This had the effect of increasing the cadre of veterinary assistant surgeons temporarily by one and a temporary veterinary assistant surgeon was accordingly employed in the revised scale of Rs. 50—4—90—5—125 from 7th May 1937 to replace the one lent to the society.

	Rs.
Grand Total—41, Veterinary	490

ITEM 4. Temporary establishment for the Dohad Sub-division of the Kaira and Panch Mahals Division.

	Rs.
Expenditure sanctioned during 1937-38	516
Annual average cost	1,924

Remarks.—In view of the imperative need for retrenchment the Dohad Sub-division of the Kaira and Panch Mahals Division was amalgamated with the Godhra Sub-division, as a temporary measure, in 1932. In 1936-37 it became necessary to open in connection with the scarcity works two temporary Sub-divisions known as Dohad Scarcity and Jhalod Scarcity Sub-divisions with effect from the 23rd December 1936 and the 28rd March 1937 respectively. These temporary Scarcity Sub-divisions were closed with effect from the 1st November 1937. The Superintending Engineer, Northern Circle, however, represented that after the closure of these temporary Sub-divisions it would not be possible for the Sub-divisional Officer at Godhra to manage the scarcity works and it was quite necessary that the Dohad Scarcity Sub-division should be continued as an ordinary Sub-division till 31st March 1939 in charge of the works in Dohad Taluka and Jhalod Mahal.

Government were convinced of the necessity for its continuance of the Sub-division and the following temporary establishment was accordingly sanctioned with effect from the 1st November 1937 :—

2 Clerks on Rs. 30 per mensem each.
1 Store-clerk on Rs. 30 per mensem.
1 Peon
1 Tapali } at Rs. 13 per mensem each.
1 Chowkidar

ITEM 5. Additional clerk on the temporary establishment for the office of the Executive Engineer, Ratnagiri Division.

	Rs.
Expenditure sanctioned during 1937-38	182
Annual average cost	572

Remarks.—The clerical establishment in the office of the Executive Engineer, Ratnagiri Division, has for some years past been subject to an increasingly heavy strain in coping with the work dealt with by this Division. The preparation and execution of a number of road projects, involving expenditure of several lakhs of rupees are mainly responsible for the increased accounts and correspondence work in the office. With a view to relieving the pressure of work, Government have sanctioned the entertainment of an additional clerk on Rs. 30 per mensem on the temporary establishment for that office with effect from the 30th August 1937.

	Rs.
Grand Total—50, Civil works	698

56, STATIONERY AND PRINTING.

ITEM 6. Entertainment of an additional Computor in the Government Central Press, Bombay.

	Rs.
Expenditure sanctioned in 1937-38	550
Annual average cost	918

Remarks.—In accordance with the provisions of the Payment of Wages Act, 1936, the time limit of payments of wages is 7 days from the end of the wage period. The Superintendent, Government Printing and Stationery, represented that this time limit cannot be adopted for the Press unless an additional computer was sanctioned as major portion of the employees are piece workers and task workers and their wages cannot be calculated until the work turned out by them is computed. An additional post of a computor in the grade of Rs. 50—5/2—90 was sanctioned with effect from 1st April 1937.

Grand Total—56, Stationery and Printing	550

	Rs.
Grand Total of all Heads charged to Revenue ..	3,718

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APPENDIX.

Statement showing the balances transferred from the Central Government to the Government of Bombay in connection with the scheme for the decentralisation of balances under debt and deposit heads on 31st March 1937. [Vide footnotes (a) and (b) on receipt side and footnotes (a) to (c) on disbursement side, under "Debt Heads" in statement A.]

	Credit.	Debit.
	Rs.	Rs.
O—Unfunded Debt.		
Special Loans	9,11,548	
Savings Bank Deposits—		
Bank Accounts	....	
General Provident Fund	3,00,39,695	
I. C. S. Provident Fund	16,90,891	
I. C. S. (Non-European Members) Provident Fund	1,45,041	
Contributory Provident Fund (Provincial)	7,04,967	
Other Miscellaneous Provident Funds	1,62,911	
P—Deposits and Advances.		
Deposits of Local Funds—		
District Funds	26,68,960	
Other Funds	10,32,259	
Departmental and Judicial Deposits—Civil Deposits	92,52,901	
Advances repayable	7,703	30,415
Suspense Accounts	397	359
Permanent Advances	....	3,16,693
Accounts with Foreign Governments and Indian States	....	5,177
Departmental and similar Accounts	....	4,806
R—Loans and Advances by Provincial Governments.		
Loans and Advances by Provincial Government—		
Loans to Presidency Corporations—		
Vehar Water Works Loans	....	13,29,695
Loans to Government servants—		
House building advances	....	85,247
Advances for purchase of motor cars	....	1,71,008
Advances for purchase of other conveyances	....	7,631
Passage advances	....	417
Grand Total ..	4,66,17,273	20,11,448
Net credit ..	4,46,05,825*	

*Out of this Rs. 44,00,000 were utilised for the minimum Reserve Bank Balance and treasury balance and the remaining amount of Rs. 4,02,05,825 was utilised for cancellation of debt in the manner given in paragraph 75 under "XX and 22—Interest".

BOMBAY: PRINTED AT THE GOVERNMENT CENTRAL PRESS.